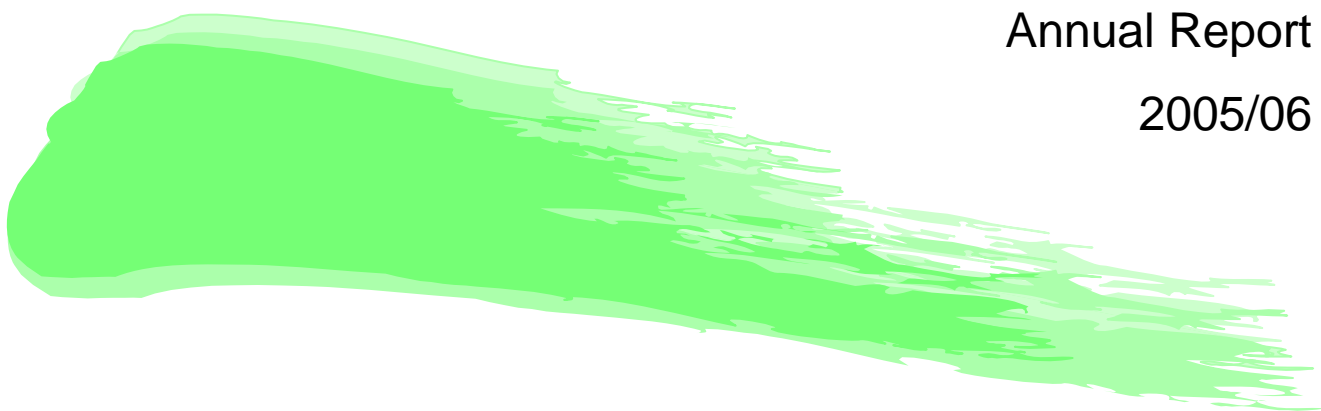






Office of the
Director of Public Prosecutions
for WESTERN AUSTRALIA

Annual Report
2005/06



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Statement of Compliance

In accordance with s.62 of the *Financial Administration and Audit Act 1985* and s.32 of the *Director of Public Prosecutions Act 1991*, I hereby submit for the information of the Attorney General and presentation to Parliament, the Report of the Office of the Director of Public Prosecutions for the period ending 30 June 2006.

The report has been prepared in accordance with the provisions of the *Financial Administration and Audit Act 1985*.

In accordance with s.31(1) of the *Public Sector Management Act 1994*, I also report that there has been compliance with public sector standards and codes of ethics.

ROBERT COCK QC
Director of Public Prosecutions
Chief Executive Officer
Accountable Officer



Mission Statement

The mission of the Office of the Director of Public Prosecutions is to provide the people of Western Australia with an independent and effective criminal prosecution service which is both fair and just.

The core work of the ODPP is to conduct criminal prosecutions in the Supreme and District Courts. Other responsibilities of the Office include;

- Conduct of all appellate work flowing from those criminal prosecutions.
- Management of a range of proceeds of crime matters pursuant to the *Criminal Property Confiscation Act 2000* and the *Misuse of Drugs Act 1981*.
- Conduct of a range of committal matters at the Magistrates Court, Central Law Courts, Perth, where the ODPP has jurisdiction over indictable offences triable summarily and summary offences.
- Responsibility for the prosecution of the more serious offences in the Children's Court.
- Conduct of all matters in the Drug Court that are dealt with on indictment.

Overview: The Year in Brief

The 2005/06 financial year has been one of continued growth and adjustment, as the office welcomes an appreciable number of new prosecutors and paralegal staff and implements new, more efficient workflow procedures while adjusting to recent substantial reforms in the statutory framework.

The raft of legislative reforms that have been implemented over the past few years relating to the administration and content of the criminal law were complemented by the internal restructuring of the office following the 2004/2005 Workflow Review, which enabled the office to maximise the efficiencies of the new modernised and consolidated criminal justice system in Western Australia. A short description of the Costing and Workflow Project is published later in this report. The project was critical to this office achieving an adequate level of funding, something it had not previously enjoyed while I have been Director, and, perhaps more importantly, securing a sound basis upon which future resource needs could be achieved. I wish to record my sincere appreciation to the members of my staff who worked on this project, namely Ian Jones, Julian Williams, Sue McLeod and Melissa Radusin, and to those many staff members who cooperated with the Project Team by giving them information to enable the creation of a defensible resource model.

Legislative reform to both offence provisions and the procedures governing the prosecution of offences has continued this year with the ODPP continuing to be heavily involved in consultation on a number of pertinent issues, including, amongst other things, the proposed amendments to enhance the State's right of appeal against acquittal; contained in the Criminal Law and Evidence Amendment Bill 2006 which was introduced into Parliament in June 2006. Continued involvement in law reform demonstrates our commitment to helping to improve the substantive criminal law and the administrative framework upon which it operates in this State.

The ODPP is committed to providing an efficient and effective prosecutorial service to the people of Western Australia. The healthy complaints policy procedure has its objective in increasing community awareness and the capacity to monitor and evaluate feedback in such a way as to ensure that service delivery is improved in line with the interests of stakeholders. With a view to maintaining a healthy and frank relationship with our stakeholders, and in accordance with the whole of government complaints management strategy, the ODPP continues to review the complaints policy procedure.

The process of organisational development within the office has been a continual one, accentuated in the previous reporting year by the focused workflow and performance review which resulted in an increase in resources for the ODPP. This year, the organisation has undergone significant change, with the recruitment of many new staff members and the implementation of new workflow structures arising from recommendations of the Workflow Review. The ODPP has continued to adapt in response to these changes to ensure that our office engages efficiently and effectively with the criminal justice system and all its stakeholders. I am encouraged by the enthusiasm of my staff in participating in reviews and receiving new initiatives and I am confident of the value of those measures in improving the service that our office provides to the community.

I have earlier mentioned the recruitment of a substantial number of prosecutors and paralegal staff this year. Recruitment has been a consequence of two factors; the need to redress the substantial attrition of prosecutors from the office during the previous year and the additional resources the office received from February 2006.

Recruitment of prosecutors, however, has not been easy. A large number of vacancies still exist at the Class 1 prosecutor level. Despite considerable efforts I have not been able to attract a sufficient number of suitably qualified criminal lawyers to the office. That has directly impacted on the capacity of the office to meet its performance objectives. It may be several years before an optimum staffing profile is achieved.

A number of long standing and talented lawyers resigned from the office during the year to take up chambers at the Bar. I thank Lloyd Rayney, Kevin Tavener and Phil Urquhart for their years of dedicated and committed service, and wish them well as they continue their careers at the independent bar. Each have agreed to conduct prosecutions on behalf of the office and to that extent the office has not entirely lost their services, although each is fondly missed by their former colleagues in the office.

The first Director of Legal Services, Fiona Low, also left the office during the year. I wish to publicly record my personal gratitude to Fiona for her unwavering support for me during the entire period she served at the Office. Fiona worked closely with me in initiating the Workflow Review and it is regrettable that she left before the significant benefits from that important project were realised. On behalf of the office I also wish Fiona success in her future.

Finally I wish to record my gratitude to every member of my staff for their commitment and perseverance throughout the year. Pressure on the office, both internally and from external forces, has been intense this year. Every member of staff has cheerfully faced the challenges of the day, and particularly after the Government announced in November 2005 that it would substantially increase the resources to the office, there has been a marked improvement in morale and the office is now filled with an air of optimism.

Many challenges still lie ahead, a move from Westralia Square to International House in early 2007, the ongoing recruitment and training of more prosecutors, greater cooperation with the Police in the prosecution of matters in the Magistrates Court and a more intensive role in that court in committal matters being just a few. With my recent experiences of the ability of the office to face up to and manage under quite adverse circumstances, I am confident as to the ability of the office to continue to strengthen and build a high reputation as the prosecution service for the people of Western Australia.

ROBERT COCK QC

DIRECTOR OF PUBLIC PROSECUTIONS

SECTION 1: REPORT ON OPERATIONS

1. Criminal Prosecutions

The Director of Public Prosecutions is responsible for the prosecution of all Accused persons charged with indictable state offences in Western Australia's higher courts. In addition, the Office of the Director of Public Prosecutions (ODPP) has become increasingly involved in the Children's Court, Magistrates and Drug Courts.

To undertake this work, State Prosecutors employed by the ODPP have the carriage of, and appear on matters, in each of the courts of criminal jurisdiction across the state. These include the Perth Magistrates Court, District Court, Children's Court and Supreme Court in Perth and regional centres, the Court of Appeal and the High Court of Australia.

The Director also has responsibility for the forfeiture and confiscation of assets and other proceeds of crime. This allied and expanding civil practice is primarily undertaken in the Supreme Court and on occasions in the District, Family and Magistrates Courts.

This report highlights the major achievements and activities of the Director's staff in delivering a prosecutorial service to the people of Western Australia during 2004/05.

As stated in previous years' annual reports, new interrogation software has enabled more sophisticated and accurate reporting from the ODPP's practice management database. As a result, some anomalies in historical data have been identified, and the historical data contained in this report has been amended accordingly.

1.1 Glossary

The **Accused** is a person alleged in a prosecution notice or indictment to have committed an offence. The term Accused has been consistently used throughout the annual report.

Adjourned means that the matter is postponed to a later date or time.

A **Bench Warrant** is a written authorisation (warrant) issued by a judicial officer for the arrest of a person.

A **Fast Track** (otherwise known as an expedited committal) occurs where the Accused pleads guilty at the earliest opportunity and is committed to the relevant higher court for sentence. By pleading guilty early in the prosecution process, the Court takes into consideration the reduced amount of time taken to finalise the case and provides a discount when considering sentencing.

A **Hung Jury** means a jury which cannot reach a unanimous verdict or, where permitted by law, a majority verdict.

An **Indictment** is a written charge of an indictable offence presented in the Supreme or District Court in order that the person is tried by that court.

A **Mistrial** is a trial which has been aborted by an order of a judge due to some legal or procedural irregularity and that may give rise to the trial being recommenced at a later point in time.

A **Notice of Discontinuance** is the formal document presented to the court, which discontinues a prosecution.

The abbreviation **PG** means a plea of guilty has been entered by the Accused.

The abbreviation **PNG** means a plea of not guilty has been entered by the Accused. As a result, the Accused exercises his or her right to put the State to proof on the alleged offences.

A **Pre-recording** is the process by which the evidence of a child or vulnerable witness is recorded on videotape prior to the actual trial. This means the witness is not required to attend the trial to provide evidence in person.

The **Prosecution Notice** is the process by which a prosecution case is commenced in the Magistrates Court.

Sentence means the penalty imposed by the court for an offence.

A **Status Hearing** is an appearance in a higher court to determine the progress of a matter in preparation for the trial.

A **Trial** is a court hearing whereby factual and legal issues are examined by a judge and/or jury to determine an Accused's guilt or innocence. An **Effective Trial** is a listed trial that proceeds to a Judge directed or jury outcome. An **Ineffective Trial** is a listed trial that does not proceed due to an adjournment, a plea of guilty, or discontinuance. In instances of ineffective trials, a jury is not sworn and evidence is not heard.

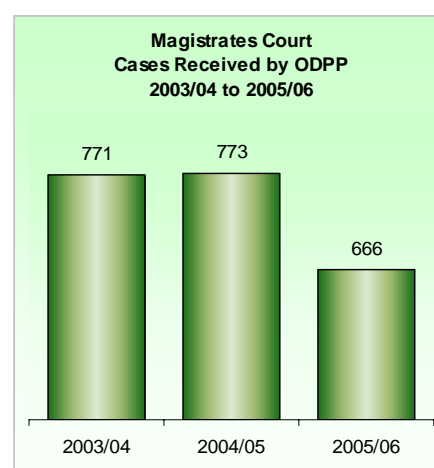
1.2 Magistrates Court – Perth

Criminal proceedings commenced against an Accused begin in the Magistrates Court. Following an investigation, the West Australian Police lodge a prosecution notice with the court and bring the Accused before the court for hearing, either by arrest or by the issuing of a summons.

The Police are normally responsible for the conduct of any charge on an indictable offence while it remains in the Magistrates Court. Once the charge is committed to the District Court or the Supreme Court, also known as the higher courts, the ODPP receives notification of the committal and assumes responsibility for the conduct of that prosecution from then on.

An exception to this arrangement was introduced in early 1997, where cases involving indictable offences that were to be committed to a higher court (from Perth Magistrates Court only) became the responsibility of the ODPP whilst still in Magistrates Court. This changed in 2004 with the introduction of the Criminal Law Amendment Act which created a number of 'either-way' offences, which allowed for a greater number of indictable offences to be dealt with summarily by a Magistrate. The introduction of 'either-way offences' has contributed to the reduction in the number of cases being committed to a higher court and is also expected to reduce the delay in finalising cases after they had been committed.

The following graph shows the trend of cases the ODPP has received over the past three years for prosecution in the Perth Magistrates Court. The ODPP appears three days a week at Committal Mention Hearings, allowing the State to review the initial brief and assess the appropriateness of the charges and the adequacy of the evidence. By conducting the prosecution at the Magistrates Court stage, the State is also able to finalise matters earlier in the process by the substitution of summary charges in place of indictable offences, withdrawing charges where there is no case against the Accused or discontinuing the case where it is not in the public interest to continue.



The following table shows the outcomes of the cases heard in the Magistrates Court and conducted by the ODPP in the 2005/06 reporting period along with data from the previous two financial years for comparison.

Outcomes	2003/04	2004/05	2005/06
Finalised in Magistrates Court	51	46	50
Committed to higher court	598	627	503
Carryover Case (as at 30 June)	115	73	113
No Information	7	27	0
TOTAL CASES HEARD¹	771	773	666

¹ Not all cases received in a reporting period are finalised in the same reporting period.

1.3 District & Supreme Courts

The majority of the ODPP's work in the criminal practice comes by way of committal from the 29 regional and metropolitan Magistrates Courts across the state. Committed cases then proceed in the District or Supreme Court until they are resolved either by a plea of guilty by the Accused or a verdict is delivered by a jury as a result of a criminal trial.

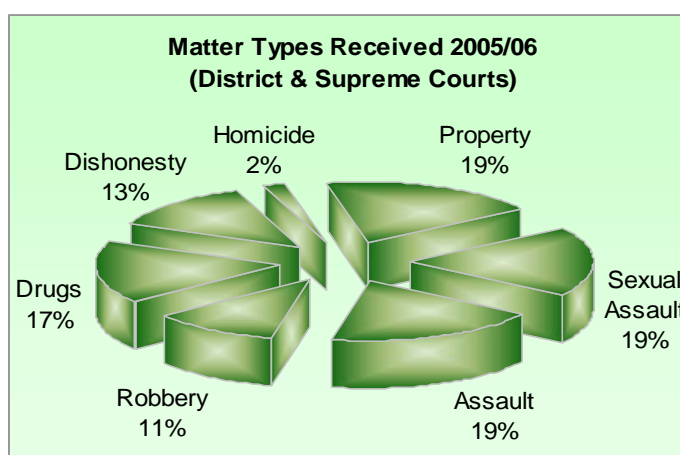
1.3.1 Committals

Committals are the primary form of notification from the court to the ODPP of cases that have been remanded from Magistrates Court to the District or Supreme Court. This notification advises the ODPP that it now has responsibility for the conduct of the prosecution proceedings. The receipt of these committals and the subsequent filing of indictments in the District or Supreme Court is the initial source of data used to calculate the ODPP's workload and other key statistics.

Committals	2003/04	2004/05	2005/06
Total Cases	2718	2534	2241
Variation from previous (Total)	-	-7%	-12%
Fast-track Cases¹	866	699	521
Variation from previous (Fast Track)	-	-19%	-25%
Fast tracks as a % of total committals	32%	28%	23%

During 2005/06, a total of 2241 cases were committed to the District and Supreme Courts in Western Australia. Of these, 521 cases were committed on a fast-track plea of guilty. When compared to 2004/05 this equates to a 12% reduction in the overall number of committals, and a 25% reduction in Fast Track committals.

The cases received by the ODPP have been broadly categorised into seven offence types. The number of cases for each matter type varies from year to year, dependant upon the types of crimes committed and detected. The following chart shows the breakdown of offence types for cases received in the 2005/06 reporting period.



¹ The number of Fast Track Cases is not in addition to the number of Total Cases.

1.3.2 Drug Court

The Drug Court is a specialist court that deals with offenders who have committed offences because of their drug use problem.

The Drug Court Magistrate supervises the offender who becomes a Drug Court participant and encourages and supports the participant to make lifestyle changes that will enable the participant to choose to stop using drugs and to stop offending.

The ODPP conducts the case in the Drug Court for participants that have been charged with an indictable offence, and they must plead guilty at the earliest opportunity. The Drug Court does not accept Accused charged with sexual offences, high level violence offences, those facing mandatory imprisonment or declared drug traffickers.

The role of the ODPP in the Drug Court is to provide submissions relating to the Accused's eligibility to apply for entry to the program, their suitability to be on the Drug Court program, and their progress if they are accepted to enter the program. There were 54 Drug Court cases received by this Office in 2005/06, compared to 61 cases in 2004/05.

1.3.3 Trials

Following investigations by Police and the collation of any evidence arising from the investigation, the ODPP is able to file an Indictment (see glossary) which formalises the charges in the higher courts. Where an Accused pleads guilty to the charges they attend either a Pleas Day or Fast Track Day hearing and are sentenced.

Where an Accused pleads not guilty to the charges, the case is remanded to further hearings where any legal, evidentiary or bail issues are determined until such time as the case is ready to proceed to trial. The trial process itself allows the ODPP to present the evidence against the Accused and allows the Accused to defend the charges that have been brought against them.

During 2005/06, a total of 1350 trials were listed in the District and Supreme Courts. Of these, only 697 trials (52%) proceeded. The reasons why the remaining 653 trials did not proceed are also shown in the table below.

The outcomes shown in the table as ineffective trials can occur at any stage from the date the trial is listed to the actual start date of the trial. Currently, on average, a trial is listed 4 to 6 months in advance. As part of the new workflow initiatives introduced in February 2006, the Office is focussing on reducing the number of trials that are adjourned.

<i>Trials (District & Supreme)</i>	<i>2003/04</i>	<i>2004/05</i>	<i>2005/06</i>
Conviction	304	386	369
Acquittal	209	257	281
Hung Jury	39	36	27
Mistrial	17	28	20
TOTAL EFFECTIVE TRIALS¹	569	707	697
Adjournments	325	346	439
Plea of Guilty	71	162	156
Bench Warrant	16	24	16
Notice of Discontinuance	25	57	49
Other ²	1	2	2
TOTAL INEFFECTIVE TRIALS	458	591	653
TOTAL TRIALS	1007	1298	1350

1.3.4 Brief out

The ODPP has a policy of conducting the majority of its court work in-house, but a percentage of court work is briefed to counsel from the independent bar and private profession. This achieves two objectives; excess prosecutor workload is effectively resourced externally, and the Office contributes to the development of professional criminal advocacy skills within the private sector. In 2005/06, a total of 563 trials in the District and Supreme Courts were briefed to external counsel.

It should be noted that while trials constitute the majority of the court work that is briefed out, external counsel may also appear on behalf of the ODPP at other hearings, including sentencing days, pleas lists and other shorter hearings, predominantly in regional locations. For further information regarding the cost of all briefing to external counsel, please refer to the 'Financial Matters' section of this report.

1.4 Appeals

Every year the ODPP manages a number of appeal cases aside from the core prosecution cases. There are three types of appeals managed by the ODPP; Single Judge Appeals arising from cases finalised in the Magistrates Court, appeals lodged to the Court of Appeal arise from cases concluded in the Children's, District and Supreme Courts, and High Court Appeals, which arise from a decision handed down in the Court of Appeal.

The ODPP is currently conducting a review of the collection and analysis of Appeals statistics and as a result of inaccuracies in the current data, no outcome information is available for Appeals at this time.

¹ The method used to count trials last year referred to the total number of cases and their associated Accused, irrespective of the number of trials listed for that case. The method used this year refers to the number of trials listed by the Court including cases where multiple trials are listed. The numbers of Accused are not reflected in the figures this year due to a change in the calculation of the Office's statistical information.

² Includes cases where a death certificate has been presented for the Accused.

1.4.1 Single Judge Appeals

Single Judge Appeals are appeals against a decision of a Magistrate in the Magistrates Court. The majority of Single Judge Appeals are lodged by the Accused against their conviction or the sentence imposed. In limited circumstances the ODPP may lodge an appeal against a sentence or against an acquittal ordered by a Magistrate. The following table shows the number of Single Judge Appeals lodged in the 2005/06 reporting period.

<i>Single Judge</i>		<i>2001/ 02</i>	<i>2002/ 03</i>	<i>2003/ 04</i>	<i>2004/ 05</i>	<i>2005/ 06</i>
State	Acquittal					2
	Sentence	1	2	2	4	2
	Other	3	1		1	
Accused	Conviction	7	11	5	10	20
	Sentence	16	24	18	8	14
	Other	4	1	1	2	1
TOTAL		31	25	39	26	39

1.4.2 Court of Appeal

The Court of Appeal is the first avenue of appeal for decisions arising out of the District, Children's and Supreme Courts. Leave to appeal can be sought by both the State of WA and the Accused. Once again an appeal can be lodged against the sentence (may be lodged by both the State and Accused), the conviction (may be lodged by the Accused) or directed acquittal by a Judge (may be lodged by the State). An appeal may also arise on a question of law referred to the Court of Appeal by the District or Supreme Court, or the Attorney General. The following table shows the number of appeals commenced by both the State of WA and the Accused in the 2005/06 reporting period.

<i>Court of Appeal</i>		<i>2001/ 02</i>	<i>2002/ 03</i>	<i>2003/ 04</i>	<i>2004/ 05</i>	<i>2005/ 06</i>
State	Acquittal		1	4	2	
	Sentence	18	12	14	13	4
	Other	1	1	2		7
Accused	Conviction	66	75	70	89	93
	Sentence	95	97	115	106	99
	Other				6	3
TOTAL		180	205	186	216	206

1.4.3 High Court Appeals

The High Court of Australia is the final court of appeal in the country. Special leave is required to appeal a decision of the Court of Appeal. The following table details the number of applications for special leave to appeal lodged in the High Court over the past 5 reporting periods.

High Court	2001/02	2002/03	2003/04	2004/05	2005/06
State	1	-	-	1	2
Accused	20	11	23	13	11
TOTAL	21	11	23	14	13

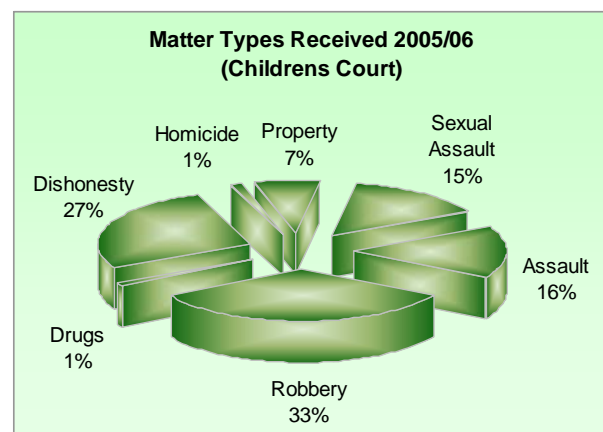
1.5 Children's Court

The ODPP appears in the Children's Court in relation to young people between the ages of 10 and 17 (inclusively) who are charged with a State criminal offence. The President of the Children's Court deals with the most serious of the criminal offences allegedly committed by young people (juveniles).

On 30 June 2003, the ODPP acquired the responsibility for the conduct of all matters before the President of the Court, following an agreement between the Courts and the Attorney General. Previously, the ODPP appeared before the President of the Children's Court on an ad hoc basis. The following table shows the number of cases received by the ODPP for conduct in the Children's Court for the 2005/06 reporting period.

Children's Court	2003/04	2004/05	2005/06
Plea of Guilty	175	147	210
Plea of Not Guilty	149	105	118
TOTAL CASES	324	252	328

As with the District and Supreme Courts, the types of cases received by the ODPP varies from year to year, dependant on the types of crimes committed and reported to Police. The following chart shows the breakdown of the matter types of the cases received for the 2005/2006 reporting period.



1.5.1 Children's Court Trials

Once the case against the juvenile is listed for hearing before the President, the ODPP assumes conduct of the case. A number of these cases are remanded before the President for a plea of guilty. In these instances the juvenile will be sentenced. However, where the juvenile pleads not guilty, the case will be remanded to a status conference hearing where it will be determined if the case is ready to be listed for a trial hearing.

The following table shows the number of trials listed in the Childrens Court and their associated outcomes for the 2005/06 reporting period.

<i>Children's Court</i>	<i>2003/04</i>	<i>2004/05</i>	<i>2005/06</i>
Conviction	12	18	12
Acquittal	8	13	11
TOTAL EFFECTIVE TRIALS¹	20	31	23
Adjournments	24	23	21
Plea of Guilty	3	7	12
Bench Warrant	2	2	1
Discharged	2	1	
Other ²	4	2	6
TOTAL INEFFECTIVE TRIALS	35	35	40
TOTAL TRIALS	55	66	63

1.6 Extraditions

Each year a number of Accused persons leave Western Australia before they can be charged or tried for the offences alleged against them, or in some circumstances a person who has already been convicted of an offence and has escaped legal custody leaves the state. One of the powers of the Director is to authorise requests from police for the extradition of an Accused or convicted person back to Western Australia, to be tried for the offences or returned to legal custody.

In 2005/06, the Director received 28 requests for extraditions, of which a total of 23 were approved. This included 3 requests for Accused residing overseas. Of the 5 requests not approved, 1 related to an Accused residing overseas.

The following is a breakdown of the extradition approvals over the past five years.

<i>Extraditions</i>	<i>2001/02</i>	<i>2002/03</i>	<i>2003/04</i>	<i>2004/05</i>	<i>2005/06</i>
Number of Applications Approved	16	8	45	30	23

¹ The method used to count trials last year referred to the total number of cases and their associated Accused, irrespective of the number of trials listed for that case. The method used this year refers to the number of trials listed by the Court including cases where multiple trials are listed. The numbers of Accused are not reflected in the figures this year due to a change in the calculation of the Office's statistical information.

² Includes cases where there is no information recorded in the ODPP's case management system, the charges were withdrawn by the ODPP, or where a death certificate has been presented for the Accused.

2. CONFISCATIONS PRACTICE

2.1 *Proceeds of Crime*

The *Criminal Property Confiscation Act 2000 (Confiscation Act)* has been in operation for five and a half years. The *Confiscation Act* enables the Police or the Director to obtain interim orders freezing the assets of certain persons. It also provides for the confiscation (in some circumstances automatically and in other circumstances following a hearing) of property acquired as a result of criminal activity and property used for criminal activity.

The *Confiscation Act* targets property which is owned¹ by:

- someone whose wealth has not been lawfully acquired;
- someone whose property was acquired² through criminal activity; and
- someone who is declared to be a drug trafficker.

The *Confiscation Act* also targets property that is:

- used or intended to be used in the commission of an offence; and
- derived³ from the commission of an offence.

The Police have power under the *Confiscation Act* to obtain freezing notices from Magistrates or Justices of the Peace, and the Director has the power to obtain Freezing Orders from the higher courts. In this reporting period a total of 149 Freezing Notices and 3 Freezing Orders were obtained. A comparative table showing the experience since 2000/01 appears below:

<i>Freezing Notices & Orders</i>	<i>2000 /01</i>	<i>2001 /02</i>	<i>2002 /03</i>	<i>2003 /04</i>	<i>2004 /05</i>	<i>2005 /06</i>
Notice⁴	41	115	58	68	133	149
Order	2	9	7	6	0	3
TOTAL	43	124	65	74	133	152

Individuals who claim an interest in property that has been frozen following a Freezing Notice or Freezing Order are entitled to object to the confiscation of that property. The *Confiscation Act* provides that these objections must be received 28 days of the serving of the Freezing Notice or Order. The person objecting carries the responsibility of establishing that the property was not crime derived or used for criminal activity, or was not the property of the drug trafficker. The majority of objections assert an interest in property registered in the name of declared drug traffickers (mortgagee, spouse or other beneficial interest). A single Freezing Notice or Freezing Order may give rise to multiple objections.

¹ Includes property effectively controlled or given away

² Directly or indirectly

³ Directly or indirectly

⁴ In certain circumstances multiple Freezing Notices are issued for the one person. This necessary practice explains some portion of the variations between financial years.

The outcome of the Freezing Notices and Freezing Orders, and the objections to those Freezing Notices and Freezing Orders, since the commencement of the Act appears below:

<i>Freezing Notices & Orders</i>	<i>Total issued</i>	<i>Total finalised</i>	<i>Number cancelled</i>	<i>Number leading to confiscation</i>	<i>Number of objections received</i>	<i>Objections dismissed</i>	<i>Objections successful</i>
Notice	564	254	84 ¹	142	877	126	146
Order	27	9	0	8	60	17	3

A total of 69² objections were finalised this reporting period³, resulting in 29 objections being dismissed, 37 succeeding with 3 falling away as a result of the freezing notice being cancelled.

<i>Objections</i>	<i>2003/04</i>	<i>2004/05</i>	<i>2005/06</i>
Objections received	139	149	252
Objections dismissed	21	39	29
Objections successful	23	44	37
Total Objections finalised	44	83	69

As the majority of property confiscated follows a conviction and declaration that the convicted person is a drug trafficker, the number of people who have been declared drug traffickers is relevant to the volume of confiscation proceedings commenced. Upon declaration that a convicted person is a drug trafficker all of the property of that person is confiscated to the state. While many individuals declared as drug traffickers have no assets, proceedings have been commenced against many declared drug traffickers during 2005/06. During 2005/06, 76 people were declared drug traffickers. It should be noted that formal confiscation may not necessarily occur within the same reporting year as a declaration that a person is a drug trafficker.

The proceeds of confiscated assets are paid into the Confiscation Proceeds Account and the Attorney General has the power to make grants from the account for a range of purposes. In 2005/06 a total of \$1,224,694 was paid into the Confiscation Proceeds Account from property of declared drug traffickers.

<i>Drug Traffickers Proceeds</i>	<i>2003/04</i>	<i>2004/05</i>	<i>2005/06</i>
Declarations made	71	53	76
Amount paid into account	\$719,815	\$1,830,527	\$1,224,694
% variation	0%	+154%	-33%

¹ Includes Freezing Notices cancelled for administrative reasons which may have resulted in a further freezing notice issuing.

² 61 for Freezing Notices and 8 for Freezing Orders.

³ This may include objections finalised to Freezing Notices issued prior to this reporting year.

The following table illustrates the number and types of applications made since the commencement of the *Confiscation Act*.

Applications	2000/ 01	2001/ 02	2002/ 03	2003/ 04	2004/ 05	2005/ 06	Total	Total finalised	No. leading to confiscation
Unexplained Wealth Declaration	8	4	3	2	0	0	17	12	10
Criminal Benefits Declaration	2	2	2	4	0	1	11	4	4
Crime Used Property Substitution Declaration	0	1	2	1	0	0	4	2 ¹	1
TOTAL	10	7	7	7	0	1	32	18	15

The following table shows the number of proceedings finalised where a declaration of confiscation was made².

Declarations	2000/ 01	2001/ 02	2002/ 03	2003/ 04	2004/ 05	2005/ 06	Total
On grounds that person declared Drug Trafficker	0	9	19	17	25	32	102
On grounds that property Crime-Used or Crime-Derived	1	16	3	2	7	9	38
On grounds of Crime Used Property Substitution	0	0	1	0	1	0	2
On grounds of Unexplained Wealth	0	0	0	1	1	3	5
Criminal Benefits	0	0	0	0	1	0	1
Total Declarations	1	25	23	20	35	44	148

The following table shows the total amount arising from all confiscations, paid into the Confiscation Proceeds Account since January 2001.

Confiscations Proceeds	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06
Paid into account ³	\$417,074	\$779,533	\$1,388,500	\$1,170,275	\$2,091,774	\$2,524,917
% variation	0%	+87%	+78%	-16%	+79%	+21%

¹ One application fell away as the property was confiscated on another basis

² Property may be frozen under more than one heading, usually on the grounds that a person may be declared a drug trafficker as well as on the grounds that the property is crime-used or crime derived. Where a property is confiscated on the basis of a person being declared a drug trafficker, it is only recorded as confiscated under that heading and is not recorded separately as confiscated on any other ground.

³ These figures may include some monies forfeited to the State under the now repealed Crimes (Confiscation of Profits) Act 1988

2.2 Misuse of Drugs Act

During 2005/06 the ODPP managed a number of matters pursuant to the *Misuse of Drugs Act 1981* (*Misuse of Drugs Act*) which resulted in revenue of \$326,115 being paid into the State's Consolidated Fund. The following table shows the number of applications recorded, and revenue derived from applications under the *Misuse of Drugs Act* and the *Crimes (Confiscation of Profits) Act 1988* in recent years. There is a decline in the number of applications and monies forfeited pursuant to these Acts since 2000/01, as a result of applications now being taken under the *Confiscation Act*.

<i>Misuse of Drugs Act</i>	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06
No. Of Applications	142	137	39	49	39	41	70
Paid to Revenue	\$415,620	\$285,039	\$343,522	\$184,787	\$100,498	\$247,073	\$326,115
% variation	n/a	-31%	+21%	-46%	-46%	+146%	+32%

3. PROJECTS

3.1 Kalgoorlie Project

Having initially commenced as a pilot in April 2004, the Kalgoorlie Project has established itself as an effective case management system with respect to superior court prosecutions conducted at the Kalgoorlie courthouse and it has continued to operate throughout the year 2005/2006.

The Project has continued to address the logistical and regional challenges that arise from distances covered and the isolation of many Aboriginal communities and the fact that many prosecution witnesses are drawn from such communities. In practice this has meant dedicated experienced State Prosecutors and clerical staff have managed prosecutions from an early stage and ensured greater continuity from initial charge through to trial and final determination.

Timely advice to operational police and focused early review of available evidence has led to a greater incidence of getting the charges right at the first opportunity, thereby providing greater certainty for victims and reducing the number of cases where charges are altered for evidential reasons. The deployment of dedicated staff has enabled cases to be kept under continual review so that the best available evidence can be placed before the court and the care of victims and witnesses made a major priority.

The Project has been committed to transforming the experience of people who give evidence at court so that they are encouraged to co-operate with the criminal justice process. Early evidence shows that this

has led to increased witness attendance rates and a positive impact on reducing the number of ineffective trials.

The Judiciary remain supportive of the Project and it will continue with due consideration being given, subject to funding, to basing the Project staff in Kalgoorlie in future years.

3.2 Costing & Workflow Project 2005

The ODPP is a key participant in the administration of criminal justice within the State of Western Australia. To serve the interests of the State it must deliver an effective prosecution service that is well resourced and supported by appropriate technologies.

Against a background of ongoing budget issues, declining numbers of prosecutors and increasing workload management issues, the ODPP, in consultation with the Department of Treasury and Finance, commenced the Costing and Workflow Project in January 2005. The purpose of the project was to imbed an operationally efficient and sustainable prosecution service where the working environment ensured a manageable workload for all staff.

To achieve this objective, the project group developed an activity based costing model of the prosecution service, identified process and structural reforms that would lead to greater efficiencies, then applied them to the costing model to determine the optimum staffing and workload profile for the Office. Significant cost savings were delivered through these reforms, with the key cost saving initiatives resulting from the increased use of paralegal staff and the full implementation of a revised case management protocol.

The final report produced by the Costing & Workflow Project Group (CWPG) provided the business case in support of the submission for increased funding that went to Government in October 2005. This ERC Submission was endorsed in its entirety, and recruitment for the additional 46.5 staff requested began immediately, with approximately 30 new staff commencing in February 2006. Not all prosecutor positions were filled at this time and recruitment is ongoing.

Among the structural reforms was a revised corporate structure, which involved the recruitment of staff to a number of key management and support positions, placing the Office in a much better position than ever before to manage, monitor, and report on its day to day operations, as well as focusing on better strategic planning.

Since February 2006 there has been a noticeable improvement in the morale of staff, a decline in the attrition rate, and more manageable workloads for all staff. A range of new internal performance measures have been developed to monitor workloads and outcomes, and steady improvement has been shown across a number of these measures, with continuing improvement towards long term goals anticipated in the 2006/07 financial year.

The funding received as a result of the ERC Submission also included an amount for a project to conduct a review of the organization's IT and Records Management requirements. While this was originally included in the scope of the Costing & Workflow Project, by March 2005 it became apparent that these areas could not be given proper consideration within the time constraints of the project. The IT & Records Review commenced at the end of June 2006 and the outcomes from this project will be reported in next year's Annual Report.

4. CORPORATE SERVICES REPORT

4.1 Organisational Structure

Following the unprecedented funding increase received by the ODPP from 1 February 2006, the period to June 2006 saw the introduction of a new organisational structure, with a reinforced Corporate Services Division, the introduction of paralegals in Trial teams and a new role for Practice Managers and Senior State Prosecutors.

To that end, the ODPP structure remains effectively based on the core business of the Office, however has been considerably strengthened through the significant increase in staff and a greater emphasis on performance management and leadership. The ODPP is split into five legal teams (three Trial Teams, a Confiscations Team and a combined Children's Court, Drug Court and Sentencing Team), which report to the Director Legal Services; a Corporate Services Division and a policy section. Four Consultant State Prosecutors report directly to the Director Legal Services.

The Director of Public Prosecutions, Director of Legal Services, Practice Managers of the five Teams and Director Corporate Services form the Corporate Executive of the ODPP.

Trial Teams: these teams, headed by a Practice Manager, are responsible for all indictable prosecutions in the metropolitan and regional sittings of both the Supreme and District Courts. Each of the three Trial Teams comprises a number of State Prosecutors and supporting paralegal, clerical and secretarial staff. Each Trial Team is now divided into four Workgroups which is headed up by a Senior State Prosecutor/ Workgroup Coordinator, who manages the matters assigned to the Workgroup, signs indictments for State Prosecutors within the Workgroup and ensures junior staff are appropriately mentored and guided.

Confiscations Team: this team, headed by a Practice Manager, plays a unique role in the Office. Acting as solicitors and counsel in civil litigation, the team manages a range of matters, including bringing forfeiture proceedings, pursuant to the *Criminal Property Confiscation Act 2000*.

Children's Court, Drug Court and Sentencing Team: this team, headed by a Practice Manager, has responsibility for the management of committal mentions in the Perth Magistrates Court. The team also appears for the State in the Drug Court and undertakes some Children's Court prosecutions.

Consultant State Prosecutors: reporting directly to the Director Legal Services, these are the most experienced Prosecutors in the office and conduct complex legal matters and pre-trial reviews to ensure the quality of all aspects of matters and readiness for trial. They are authorised to approve substantive discontinuances (whole case) and the compromise of charges. They provide support and advice to the Trial Teams and the Children's Court, Drug Court and Sentencing Team as well as professional leadership across the ODPP.

The Corporate Services Division: reporting directly to the Director of Public Prosecutions through the Director Corporate Services, this Division is responsible for the provision of finance, human resources, information management and administrative services to the ODPP. In addition, a new Prosecutions Support section has been established within Corporate Services, which includes the Listings and Appeals and Magistrates Court branches. The Prosecutions Support section allocates cases to the Trial Teams, prepares monthly allocation lists of matters for trial, and provides support for the newly established paralegal teams within the General Trial Teams.

Policy section: reports directly to the Director of Public Prosecutions and is responsible for legislative reform conducted by the Office. This team also provides advice upon request to the Attorney General, other Ministers and external bodies on the operation of the law.

4.2 Employment Statistics

As at 30 June 2006 the ODPP comprised of:

176 Staff (head count) or 167.08 (full-time equivalent)

The following tables give a breakdown of the composition of the workforce based on **headcount** as at 30 June 2006;

<i>All staff</i>	<i>Legal Practice</i>			<i>Corporate Support</i>			<i>TOTAL</i>			<i>%</i>
Position	T	M	F	T	M	F	T	M	F	
Lawyers	86	37	49				86	37	49	49%
Legal¹/Corporate Support	59	15	44	31	15	16	90	30	60	51%
TOTAL	145	52	93	31	15	16	176	67	109	100%
Percentages	82%			18%			100%	38%	62%	

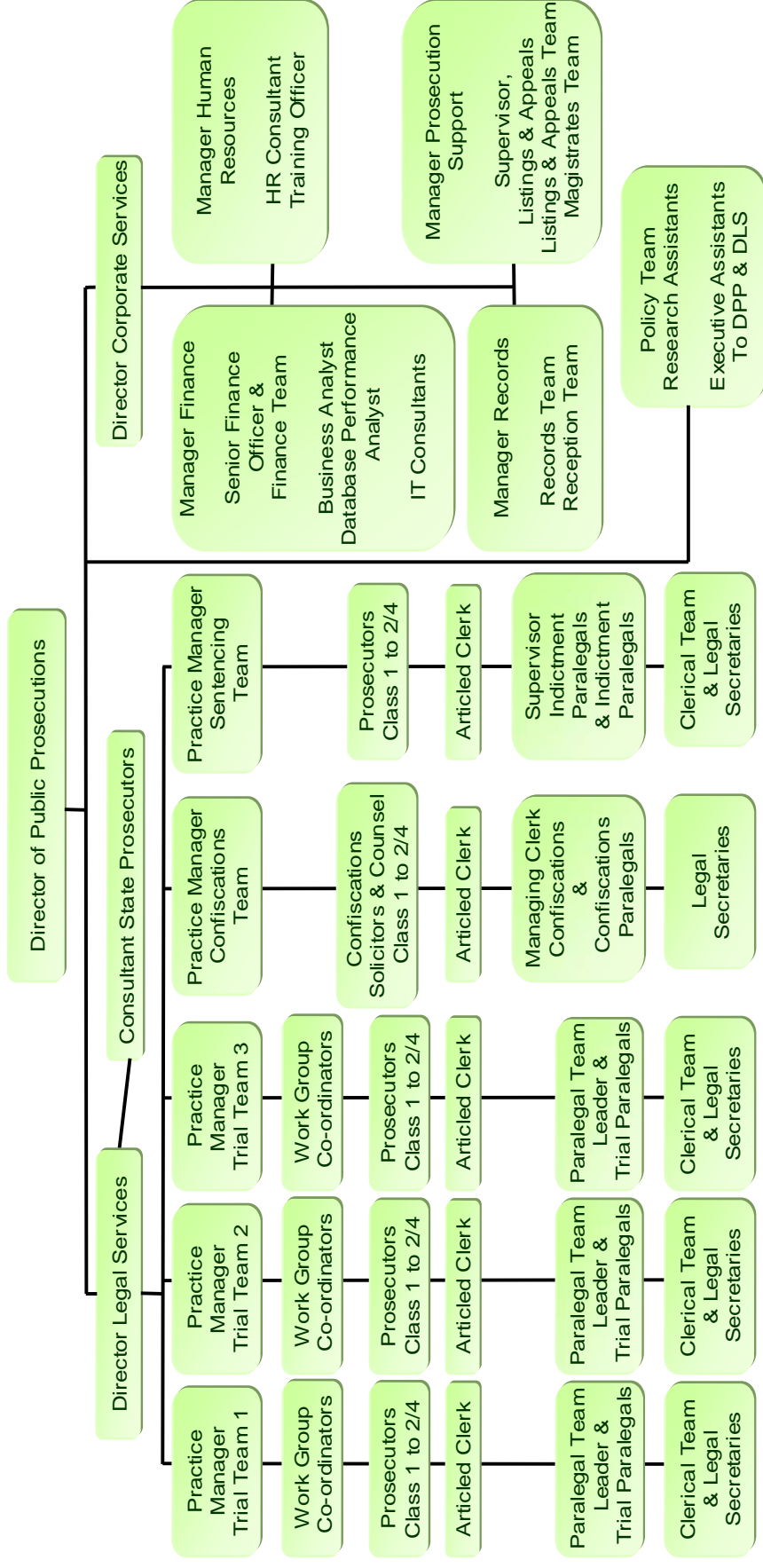
Key: T = Total M = Male F = Female

NOTES for comparing 2005/06 to previous year's reports:

- The Listings & Magistrates Court sections have been restructured and are now part of the 'Prosecution Support Team', with Staff now included in Corporate Support rather than Legal Practice
- The Costings & Workflow Review team has been disbanded due to the completion of the project.

¹ Legal Support includes paralegals, secretaries and clerical staff.

Office of the Director of Public Prosecutions for Western Australia Organisation Chart 2006



4.4 Training Investment in the Legal Profession

In 2005/06 the Office made a significant contribution to the ongoing training and professional development of law students. The acceptance of five articulated clerks and a considerable number of vacation clerks and other law students into the Office, from all of the State's Law Schools has not only seen an investment in the profession, but has also provided mentoring and coaching opportunities for existing staff.

4.5 Relations with the Attorney General

The *Director of Public Prosecutions Act 1991* provides for a process of formal consultation between the Attorney General and the ODPP; however it has never been necessary to resort to that process because there is ongoing communication on a regular basis. Although an Attorney General is removed from the prosecution process, the Minister nevertheless has a vital interest in the criminal justice system as a whole. It is therefore appropriate that the Attorney General seeks advice from many parties, including the ODPP, where necessary.

There have been no occasions of political interference with the functions of the ODPP during the year under review.

4.6 Relations with the Department of the Attorney General

Throughout 2005/06 the ODPP drew on a range of corporate services provided by the former Department of Justice and now Department of the Attorney General, under a service level agreement. These included human resources, library, information technology, procurement and financial services.

The ODPP acknowledges and thanks the Department of the Attorney General for the continued provision of these services in the upcoming financial year. It is expected that a number of the services currently provided by the Department will be supplied by the Office of Shared Services during 2006/07.

5. POLICY

5.1 Western Australia Police

The joint ODPP/Western Australian Police Liaison Committee continues to identify and resolve issues relating to the practices and procedures of the two agencies and the way in which they interact. As part of the continuing process of improving the quality of service provided to the community, initiatives to streamline the movement of evidentiary material between the ODPP, the Police, and other external stakeholders, as well as initiatives addressing the quality of legal communication between the two agencies are in the process of being implemented. It is envisaged that these initiatives will continue to

maximise the use of joint resources and will facilitate a more efficient relationship between the key investigative and prosecutorial functions of the Western Australian Criminal Justice System.

5.2 *Victim Support Services and Disability Services*

The consistently co-operative relationship between Victim Support Services (VSS) and the ODPP continues to improve the delivery of services to victims of crime by both agencies. This co-operative relationship helps to ensure that immediate, accessible services are available to victims and that the proper support is extended. Frequent consultation between the two agencies also helps to identify broader issues relating to victim support which may be improved by legislative reform. The recent legislative amendments enabling complainants in serious sexual offences to be declared special witnesses and providing them with extra support in giving evidence is one example of how consultation between the two agencies has improved victim support.

Another example of the ODPP's continued interest in improving accessibility to the justice system for victims of crime is the development of proposed amendments to the *Evidence Act 1906* to improve the measures of assistance available to mentally impaired witnesses in giving evidence. These amendments were introduced into Parliament in June 2006 in the Criminal Law and Evidence Amendment Bill. The Bill proposes to adjust the provisions which currently provide assistance to child witnesses in giving evidence, so that the provisions also apply to witnesses who have been declared a special witness because they have a mental impairment.

5.3 *Child Witness Services and related groups*

The ODPP maintains a good working relationship with Child Witness Services (CWS), which assists both agencies to identify and improve on procedures to the benefit of child victims and witnesses.

The ODPP maintains an important relationship with the CWS via its continued representation in the CWS Reference Group. The ODPP representative has continued work on the sub-committee headed by His Honour Judge Jackson, in co-operation with other members, to update the Judges' Guidelines relating to the Evidence of Children and Special Witnesses.

The ODPP has played a significant role in the preparation of inter-agency protocols through its continued participation in a second sub-committee to develop Protocols for Visually Recorded Interviews with Children. This sub-committee was formed to consider and address the procedural changes necessary to ensure the security of the visually recorded interviews with children, and to support the introduction of the legislation which allows for the use of visually recorded interviews as evidence-in-chief at trial. Other agencies taking part in the Working Group include the District Court, the Magistrates' Court, the Children's Court, the Western Australia Police, the Department for Community Development, the Department of the Attorney General (formerly the Justice Department), CWS and the Family Court.

5.4 Complaints Management

A strong procedure for complaints management is important to enable the office to monitor and evaluate feedback in such a way as to ensure that service delivery is improved to provide a better service to the community. The ODPP is continuing to revise and update its complaints policy procedure in order to improve access to complaints mechanisms. Complaints policy is regarded as an important aspect of the communication between the office and its external stakeholders. The task of reviewing and updating the complaints policy procedures aims to increase community awareness and improve the ODPP's ability to engage with members of the community in an effective and efficacious way.

6. LEGISLATIVE REFORM

The ODPP has had ongoing involvement with the Government's 2005-2008 Legislative Reform Agenda, playing a key role in consultation and instruction in relation to the development of policy for and the implementation of legislative amendment to improve the Criminal Justice System. The recent creation of the ODPP Legal Policy Committee has improved the internal processes for consultation and formulation of DPP policy position in this regard.

6.1 *Dangerous Sexual Offenders*

The *Dangerous Sexual Offenders Act 2006* came into effect in May this year and provides for the detention in custody of persons of a particular class, or for their supervision, and for other purposes. Essentially, the Act provides for a scheme whereby at or near the end of their sentence, sex offenders can be ordered, upon application to the Supreme Court, to be further detained or supervised if they continue to present a serious danger to the community if they were released unsupervised.

6.2 *The Criminal Law and Evidence Amendment Bill 2006*

In June this year, the Attorney General introduced the Criminal Law and Evidence Amendment Bill 2006 which contains the largest series of reforms to the criminal law in WA since the enactment of the *Criminal Procedure Act* in 2004. The DPP was substantially involved in consultation on the pertinent issues, and instructed on the Bill.

The Bill makes amendments to the *Evidence Act 1906*, the *Criminal Code 1913* and the *Criminal Procedure Act 2004* which give effect to further procedural reforms in sexual assault cases. Also, the Bill amends the *Criminal Code*, the *Criminal Procedure Act 2004* and the *Criminal Appeals Act 2004* to provide for a right of appeal by the prosecution against acquittals in trials before juries, to improve the law relating to assaults on public officers and to remedy certain difficulties that have arisen in the implementation of the substantial amendments in 2004.

6.3 *Prosecution Appeals*

One of the more significant aspects of reform to be initiated over the past 12 months in WA are the current proposed amendments before Parliament to amend The Criminal Code, the Criminal Procedure Act 2004 and the Criminal Appeals Act 2004 to provide generally for a right of appeal by the Prosecution against acquittals in trials before juries.

It has long been considered anomalous that in respect of trials before a judge and jury the Prosecution has no right of appeal against an error of law or fact by the trial judge or a decision to wrongly exclude admissible evidence or wrongly admit inadmissible evidence where there is a verdict of acquittal. The current Bill proposes to create a statutory right of appeal by the Prosecution in cases where the offence carries a maximum penalty of 14 years or more, which includes the most serious of offences such as sexual penetration without consent, manslaughter and burglary. This will ensure that the State can enforce its rights to a fair trial in much the same way as an accused person can. This is consistent with the trend throughout Australia towards practices which better recognise the community's interest in a fair trial.

6.4 *Assaults on Public Officers*

Recent incidents of violence against police and other public officers in Western Australia highlighted the need to consider the adequacy of the current offences and their penalties. The ODPP had a significant role in the development of the reforms to improve the law in relation to assaults on public officers.

The current Bill proposes to amend the offence of serious assault (assault against a public officer), and other offences relating to assault on a public officer, to rectify what the public has perceived as sentencing anomalies between offences and provide for more discernable outcomes. These amendments will also bring the Western Australian offences relating to assaults on police and other public officers nearer to the structure of equivalent offences in other States.

6.5 *Improved support to mentally impaired witnesses*

The laws currently in place in WA offer little assistance to mentally impaired witnesses, which means that often they are unable to participate in proceedings and perpetrators of crimes are not tried under circumstances where all the relevant information is aired in the court. The Bill aims to address the limitations of the current system in this regard, and provide better assistance to vulnerable witnesses to improve their ability to effectively participate in the justice system, and ensure that the perpetrators of crimes against the vulnerable in our society are fully amenable to justice.

SECTION 2: REPORT ON GOVERNMENT POLICIES (Better Planning Better Services)

1. Goal One: People and Communities

1.1 *Disability Access Inclusion Plan*

The ODPP is currently undertaking a review of its Disability Access Inclusion Plan and associated policy to ensure compliance with legislation.

1.2 *Cultural Diversity and Language Services*

The ODPP's *Equity and Diversity Management Plan* will be developed over the next few months and will articulate strategies and initiatives to facilitate the Office achieving the Equity and Diversity objectives set for all government agencies.

1.3 *Youth Outcomes*

The ODPP continues to support youth and training initiatives including the employment of Articled Clerks, participation in the National Indigenous Cadetship Program and the extensive use of the Public Sector Management entry-level recruitment list.

1.4 *Substantive Equality*

As per Premiers Circular 2005/07, all Departments represented on the Strategic Management Council are required to report on their commitment to implement the Policy Framework for Substantive Equality. The ODPP is not represented on the Strategic Management Council and therefore not required to report on this initiative.

2. Goal Two: The Economy

2.1 Financial Matters

2.1.1 Salaries

The following table shows the breakdown and classification of staff members and salaries within the ODPP. Note that this table is based on headcount, and includes a number of part-time staff.

ODPP STAFF PER LEVEL 2005/06 (HEAD COUNT)					
Classification Level	Occupational Group	Salary (\$ per annum)	Female	Male	Total
TEA	Tea Attendant	24,868 - 25,457	1	-	1
Level 1	Clerical / Administrative	15,361 – 37,366	4	6	10
Level 2	Administrative	38,661 – 42,957	22	11	33
Level 2/4	Legal	50,156 – 57,677	1	-	1
Level 3	Paralegal / Administrative	44,543 – 48,362	27	7	34
Level 4	Administrative	50,156 – 53,008	6	3	9
Level 4/5	Legal	55,765 – 67,148	19	7	26
Level 5	Coordinator	55,795 – 61,664	-	2	2
Level 6	Managerial	64,928 – 71,898	-	2	2
Level 6/7	Legal	75,659 – 81,092	7	5	12
Level 7	Managerial	75,659 – 81,092	1	1	2
Level 7/8	Legal	85,693 – 101,629	6	5	11
Level 8	Managerial	85,693 – 93,076	1	-	1
Level 9 (SES)	Managerial	98,180 – 105,561	-	1	1
Class 1	Legal	111,509	6	5	11
Class 3	Legal	123,402 – 138,742	7	6	13
Class 4	Legal	145,982	-	1	1
Salaries & Allowances Tribunal	Executive / Legal	> 150,000	1	5	6
TOTAL	-	-	109	67	176

2.1.2 Brief Out Expenditure

The following table indicates the pattern of expenditure for External Briefing of matters. The ODPP's brief out expenditure varies significantly due to various factors including, but not limited to, court workload, staff absence and trials listed for extended periods. Due to the shortage in prosecutor resources that the Office has been experiencing over the past couple of years, brief out expense has risen considerably. With the recruitment of a number of new prosecutors since February 2006, the resourcing situation has

begun to change, and the brief out expense for 2006/07 is expected to be considerably lower than for 2005/06.

<i>Brief Out</i>	<i>1999/00</i>	<i>2000/01</i>	<i>2001/02</i>	<i>2002/03</i>	<i>2003/04</i>	<i>2004/05</i>	<i>2005/06</i>
No. of matters briefed	240	352	458	161	276	422	563
Expenditure	\$446,531	\$680,525	\$869,635	\$386,389	\$604, 929	\$841,446	\$1,267,059
% variation	0%	+52%	+28%	-56%	+57%	+39%	+51%

For further information on Brief Outs refer to page 12.

3. Goal Three: The Environment

3.1 Waste Paper Recycling

The ODPP is committed to reducing the amount of waste paper produced by the day to day running of the Office. To this end we have engaged Security Shredding Services to remove and recycle confidential and non-confidential documents. Collections occur every 2-3 weeks for the 4 recycling stations located throughout the office.

3.2 Energy Smart Initiative

The table below shows the ODPP's baseline energy consumption against which future energy consumption will be measured. Whilst baseline figures are generally equivalent to actual consumption in 2001/02, the ODPP's baseline figure was adjusted by the Sustainable Energy Development Office to recognise past energy saving initiatives progressively implemented, in conjunction with the building managers since 1998/99.

The table shows that the ODPP's energy consumption has increased slightly from previous years. This is due to the significant increase in staff levels since February 2006 and the need for the ODPP to acquiring more office space to accommodate the new staff.

<i>Energy Consumption</i>	<i>Baseline</i>	<i>2005/06</i>	<i>Variation %</i>
Energy Consumption (MJ)	1,158,493	1,228,112	+6%
Energy Cost	\$34,380	\$39,231	+14%
Greenhouse Gas Emissions (tonnes of CO₂)	296	314	+6%

The ODPP continues to encourage reduced energy consumption through staff awareness programs within the office.

4. Goal Four: The Regions

4.1 *Regional Development Policy*

Outcome 1: Government decision-making is based on a thorough understanding of regional issues

Through the Kalgoorlie pilot program, consultation has taken place with members of the Kalgoorlie community, and the indigenous community in particular, about procedures used by the ODPP to prepare matters for trial. New procedures for dealing with regional trials have been developed in light of the information received through the consultation process.

Outcome 2: Planning in partnership for a sustainable future

The key area where the ODPP can have an impact on issues of sustainability in regional areas is through the improvement of the service which is provided to regional centres. Service delivery improvements are explained in Outcome 3.

Outcome 3: Effective Government service delivery to regions

This is an area that the ODPP has identified as requiring improvement. As the ODPP does not have regional offices and conducts all trial preparation from Perth, practices have been improved to ensure effective trial preparation. Procedural changes have addressed certain issues and following the successful continuation of the Kalgoorlie Project, some of those changes have been rolled out into all regional centres where the ODPP conducts its matters.

5. Goal Five: Governance

5.1 *Evaluations*

The key evaluation process that was undertaken by the Office in the 2005/06 period was the Costing and Workflow Project, which assessed all aspects of the criminal prosecution process and recommended a number of workflow and structural improvements. These recommendations were endorsed by Parliament and funding was provided to implement the reforms. A detailed account of the project goals and outcomes can be found on page 20 of this Report in the Projects section.

As a consequence of the additional funding provided in 2005/06 and beyond, the Office has introduced a number of new internal performance measures, and during the 2006/07 financial year the Key Performance Indicators that are included in this report will be revised with a view to developing a meaningful and comprehensive suite of Indicators that more accurately reflect the business outcomes of this Office.

5.2 Information Statement (FOI)

The ODPP is exempt from the requirement to provide access to agency documents under the *Western Australian Freedom of Information Act 1992* (see Schedule 2).

Refer to the Publications section at the end of this Report for a list of contact details and published information about the Office.

5.3 Record Keeping Plan

The State Records Commission Standard 2 – Record keeping Plans, Principle 6 – Compliance requires the Department includes within its annual report an appropriate section that addresses the following points:

State Records Commission Requirement	ODPP Compliance
1 The efficiency and effectiveness of the organisation's record-keeping systems are evaluated not less than once every five years	<p>The record keeping system was last evaluated as part of the compilation of the Record keeping Plan developed during 2003 and submitted in February 2004.</p> <p>The ODPP is developing a comprehensive revision of its record-keeping practices; paying particular attention to a number of compliance issues. A revised RKP is to be submitted to SRC by 30 November 2006.</p>
2 The organisation conducts a record-keeping training program	<p>During 2005-2006 record-keeping information was provided to ODPP staff by way of internal newsletters, email and information sessions.</p> <ul style="list-style-type: none"> An on-line records training and awareness package has been developed by the Department of The Attorney General. The ODPP will also use this training package for its staff in 2007.
3 The efficiency and effectiveness of the record-keeping training program are reviewed from time to time	<p>The record keeping training programme once implemented will be reviewed periodically to ensure that it reflects current operational and administrative practices and processes.</p>
4 The organisation's induction program addresses employees' roles and responsibilities with regard to their compliance with the organisation's record-keeping plan	<p>The on-line records training and awareness package will be compulsory for all new staff once implemented.</p> <p>Existing induction documentation will be reviewed in 2006/2007 to ensure appropriate references to employees' roles and responsibilities in regard to their compliance with the ODPP's Record Keeping Plan.</p>

5.4 Advertising (Electoral Act)

Section 175ZE of the *Electoral Act 1907* requires public sector agencies to publish details of all expenditure incurred in 2005/06 on advertising agencies, market research organisations, polling organisations, direct mail organisations and media advertising organisations. Other than expenditure associated with the advertisement of staff positions, the ODPP did not incur any expenditure in the above areas in 2005/06.

5.5 Sustainability

In accordance with Premiers Circular 2004/14, Non-SES agencies are not required to report on this initiative. The ODPP is a non-SES and therefore not required to report on this initiative.

5.6 Equal Employment Opportunities

The following statistics represent the internal workforce of the ODPP in the 2005/06 period:

<i>Equal Employment Opportunity (Internal)</i>	<i>% Of Staff</i>
Women	57.2%
People from Culturally Diverse Backgrounds	2.4%
Indigenous Australians	1.8%
People with Disabilities	0.0%

These figures are progressing towards the targets set by the ODPP in the areas of representation of women and Indigenous Australians in the workforce. Further work is required by the ODPP in relation to increasing the representation of people from culturally diverse backgrounds and people with disabilities.

The ODPP is also committed to increasing briefing opportunities for external female counsel as outlined in the national 'Model Equal Opportunity Briefing Policy for Female Barrister and Advocates'. The following table shows the ODPP's current briefing position in regards to external female counsel.

<i>Equal Employment Opportunity (Brief Out)</i>	<i>% Of Staff</i>
Total Counsel at independent bar	72
ODPP Brief Out Counsel List	32
ODPP Brief Out counsel List – Women	4
ODPP Brief Out counsel List – Women (%)	12.5%

5.7 Compliance with Public Sector Standards and Ethical Codes

This year has seen the ODPP undertake an extensive recruitment campaign with the advertising of more than 30 positions and 12 appointment pools that have attracted in excess of 600 applicants. The Office has also pursued innovative ways of attracting applicants, streamlining assessment processes and ensuring a proper assessment is conducted to attract and select the most suitable person for the position.

The ODPP's commitment to ensuring the minimum standards of merit, equity and probity are met were exemplified by only five (5) claims of breach of the recruitment, selection and appointment standard being lodged after an extensive recruitment campaign by the Office and such a large number of applicants. Of these claims, only one was upheld.

5.8 Corruption Prevention

The ODPP is currently undertaking a review of its Risk Management Policies and Risk Assessment procedures (incorporating corruption prevention) throughout which corruption prevention strategies will be identified and implemented.

5.9 Public Interest Disclosures

There have been no Public Interest Disclosures in the reporting period.

SECTION 3: FAAA AND TREASURERS INSTRUCTIONS REPORTS

1. Introduction to Key Performance Indicators

The core work of the Office of the Director of Public Prosecutions is to prosecute serious criminal offences in the Supreme Court, District Court and before the President of the Children's Court. The ODPP will also appear if any of those matters proceed to appeal. In addition the ODPP initiates actions pursuant to the *Criminal Property Confiscation Act* and the *Misuse of Drugs Act* and manages committal proceedings in the Magistrates Court at the Central Law Courts, Perth.

Workflow

Demand for the services provided to the State by the ODPP is dependant on the number, complexity and types of criminal matters referred from the Courts. Legislative changes, the prevalence of crime in society, and focussed police investigations all impact on the workload of the Office.

Following the Costing and Workflow Project of 2005, the Office moved to a system of counting workload based on number of cases rather than counting by number of accused. The Activity Based Costing Model that was developed during the project was designed to take into account the type of offence and overall complexity of a case (based on multiple complexity factors, including the number of accused persons related to each case) when calculating the workload of the Office. This protocol has been adopted for all internal reporting measures, and from this year the Key Performance Indicators in the Annual Report will be counted by case rather than accused.

Mission and Outcome

The mission of the ODPP is to *provide the people of Western Australia with an independent and effective criminal prosecution service which is both fair and just.*

Outputs

Output 1 – Criminal Prosecutions remains the ODPP's principal output and essentially represents the core work of the ODPP. The key outcome under this output is to provide *a fair and independent criminal prosecution service for the State for Western Australia.*

Criminal offences prosecuted by the ODPP are to be found in the *Criminal Code* and the *Misuse of Drugs Act* which together cover virtually the full range of offences dealt with by the District Court and Supreme Court on indictment.

An indictment is the formal document advising the court and the Accused of the charges laid and without it the court cannot proceed.

The work of prosecuting is carried out by State Prosecutors responsible to the Director of Public Prosecutions. They have the task of analysing the brief that has been prepared by the investigating police, assessing the accuracy of the charges and the evidence. Once the indictment is presented to the relevant court, State prosecutors represent the State in court on every appearance by an Accused, whether it be on a question of bail, a plea, a trial, a sentence or an appeal.

Representing the State in criminal proceedings places obligations on prosecutors to adhere to legal principles and published guidelines issued under Section 24 of the *Director of Public Prosecutions Act, 1991*. To prosecute fairly is to prosecute according to law and in accordance with the ODPP's published Statement of Prosecution Policy and Guidelines¹ which amplifies the relevant legal principles. Those principles are fundamental to our criminal justice system, are of universal application and govern matters on which the State is accountable to the Accused person and the court.

While the ODPP must be accountable as a public sector agency, its first point of accountability in every criminal matter is to the court, which has a legal obligation to ensure that the prosecution is conducted fairly. The court has the power to prevent any impropriety or abuse of process if it believes that State prosecution decisions are wrong or impact in any way adversely on the Accused's right to fairness. In reality there is probably no agency in government where the day-to-day decisions of its staff are so constantly under judicial scrutiny.

The following four key performance indicators were developed to reflect the performance of the ODPP in meeting its outcome of providing the state with a fair and independent criminal prosecution service. Over the course of the 2006/07 financial year these performance indicators will be revised and it is envisaged that some additional indicators will be included in next year's Annual Report.

The second output – Confiscation of Assets – was introduced in the 2002/03 financial year. The role of the ODPP under this output is to confiscate property acquired as a result of criminal activity, property used for criminal activity and the property of a declared drug trafficker. Much of this work is conducted in close co-operation with the WA Police Service and is largely subject to the *Criminal Property Confiscation Act 2000*. This is new, innovative and largely untested legislation and accordingly the work of the ODPP in this area of law is still emerging.

2. Independent Audit Opinion

See Page 38

3. Statement of Certification for Key Performance Indicators

See Page 39

¹ Available on the ODPP website: www.dpp.wa.gov.au via the Publications link

4. Key Performance Indicators

See Page 40

5. Financial Statements

See Page 46



AUDITOR GENERAL

INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS FINANCIAL STATEMENTS AND PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2006

Audit Opinion

In my opinion,

- (i) the financial statements are based on proper accounts and present fairly the financial position of the Office of the Director of Public Prosecutions at 30 June 2006 and its financial performance and cash flows for the year ended on that date. They are in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia and the Treasurer's Instructions;
- (ii) the controls exercised by the Office provide reasonable assurance that the receipt and expenditure of moneys, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions; and
- (iii) the key effectiveness and efficiency performance indicators of the Office are relevant and appropriate to help users assess the Office's performance and fairly represent the indicated performance for the year ended 30 June 2006.

Scope

The Director of Public Prosecutions is responsible for keeping proper accounts and maintaining adequate systems of internal control, for preparing the financial statements and performance indicators, and complying with the Financial Administration and Audit Act 1985 (the Act) and other relevant written law.

The financial statements consist of the Income Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement, Schedule of Expenses and Revenues by Service, Summary of Consolidated Fund Appropriations and Income Estimates, and the Notes to the Financial Statements.

The performance indicators consist of key indicators of effectiveness and efficiency.

Summary of my Role

As required by the Act, I have independently audited the accounts, financial statements and performance indicators to express an opinion on the financial statements, controls and performance indicators. This was done by testing selected samples of the evidence. Further information on my audit approach is provided in my audit practice statement. Refer "<http://www.audit.wa.gov.au/pubs/Audit-Practice-Statement.pdf>".

An audit does not guarantee that every amount and disclosure in the financial statements and performance indicators is error free. The term "reasonable assurance" recognises that an audit does not examine all evidence and every transaction. However, my audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the financial statements and performance indicators.

D D R PEARSON
AUDITOR GENERAL
15 September 2006

PERFORMANCE INDICATORS

STATEMENT OF CERTIFICATION

I hereby certify that the performance indicators are based on proper records, and are relevant and appropriate for assisting users to assess the Office of the Director of Public Prosecutions' performance, and fairly represent the performance of the Office of the Director of Public Prosecutions for the financial year ended 30 June 2006.



KP Bates
A/Director of Public Prosecutions
ACCOUNTABLE OFFICER

Date: 5 September 2006



Service 1 – Criminal Prosecutions

Indicator No. 1 Establishing a Case to Answer

The State will satisfy the Court in more than 98% of trials that there is a case to answer.

Explanatory Note

This indicator rests upon a fundamental legal proposition that the State must establish a prima facie case against an accused person. The question of whether a prima facie case exists is a matter of law and involves a consideration of the evidence to determine whether the trier of fact (usually the jury) could conclude beyond reasonable doubt that all of the elements of the offence have been established.

Unless the available and admissible evidence establishes a prima facie case against an alleged offender, the prosecution must fail as a matter of law. The judge will terminate the proceedings because there is no case to answer.

Where, in the opinion of the ODPP, the available material does not support a prima facie case, the prosecution should not proceed under any circumstances. It is necessary therefore for the ODPP to make sure that the charges proceeded with to trial meet the required legal standard through an accurate, objective and professional assessment of the case.

This indicator measures the effectiveness with which that case assessment has been performed and the fairness of the decision to prosecute.

Performance Outcome 2005/2006

In 2005/06 the Court listed 1350 trials, 691 of which proceeded. Of these 691 proceeded trials, the ODPP demonstrated a case to answer in respect of 677 trials (97.9%).

Trends Over Time

Prior to 2005/06, this performance indicator was calculated on the basis of the number of accused persons, which did not accurately reflect the percentage of cases where the ODPP had proved a case to answer.

The figures for 2004/2005 and 2003/2004 have been recalculated on a case basis to comply with the new method of calculation, as shown in the table below.

Year	Case to answer
2005/2006	98.0% ¹
2004/2005	96.7%
2003/2004	99.3%

[¹ The estimate from the 2005/2006 Budget Statements was 98%].

Service 1 – Criminal Prosecutions

Indicator No. 2 Convictions After Trial

The ODPP should secure a conviction for an offence in not less than 50% of criminal trials on indictable matters.

Explanatory Note

Convictions after trial result from decisions of juries, or, for Judge Alone Trials (a small number of cases) decisions of the Judge. It is not the role of the ODPP to secure convictions at any cost; rather to fairly and effectively present the evidence to the jury or Court. Nonetheless, it would be surprising and perhaps a cause for community concern if the conviction rate after trial consistently fell below 50%.

Note that this indicator measures the result after an accused person has put the State to proof in a criminal trial, and as such does not include the large number of cases where the accused has pleaded guilty prior to trial.

This indicator provides some measure of the effectiveness of the ODPP to prosecute indictable matters and in part may be seen as confirming the propriety of the decision to prosecute.

Performance Outcome 2005/2006

Of the 691 trials which proceeded in the District or Supreme Court in 2005/2006, 366 trials resulted in a conviction against one or more accused, for one or more charges brought against them.

Trends Over Time

Prior to 2005/06, the method for calculating the percentage for this performance indicator was determined by dividing the number of accused whose trial resulted in a conviction, by the total number of accused whose trial proceeded.

It was determined that this method of calculation did not accurately reflect the percentage of cases where the ODPP had secured a conviction after trial.

The figures for 2004/2005 and 2003/2004 have been recalculated on a case basis to comply with the new method of calculation, as shown in the table below.

Year	Convictions after trial
2005/2006	53.0%
2004/2005	54.6%
2003/2004	53.4%

Service 1 – Criminal Prosecutions

Indicator No. 3 Early Advice to Court on Charges

At least five working days prior to the first appearance of a case in the District or Supreme Court, the ODPP will file an indictment or a notice of discontinuance in the relevant Court Registry.

Explanatory Note

An **indictment** is the fundamental document providing the accused person with knowledge of the charges to be answered and giving the court the jurisdiction to deal with the charges.

A **notice of discontinuance** is a document giving formal advice to the court that charges against an accused person will not be proceeded with.

The indictment permits the court to proceed and a notice of discontinuance terminates proceedings.

This indicator is a measure of efficiency in that it sets a timeframe within which the ODPP will advise the court in each case of its decision to proceed with or discontinue charges.

The indicator also goes to an issue of fairness in that the indictment documentation permits the court to regulate its listings and permits the accused person time to take advice and make an early decision on a plea.

The preparation of an indictment by the ODPP is subject to a number of factors that may cause delays in the filing of the indictment, adversely affecting the timeliness outcome measured by this performance indicator. These factors include consideration of negotiated pleas, the need for further police investigations, awaiting the results of drug or forensic analysis, and others.

Performance Outcome 2005/2006

In 43.8% of prosecutions, the indictment or the notice of discontinuance was filed with the court at least 5 working days prior to the first appearance of the case. Including cases filed less than 5 working days before the first appearance, the ODPP filed an indictment or notice of discontinuance before the first appearance of the case in 69.48% of matters.

Trends Over Time

Year	Early Advice
2005/2006	43.8%
2004/2005	40.6%
2003/2004	45.0%

Service 1 – Criminal Prosecutions

Indicator No 4 Cost per Prosecution

In conducting criminal prosecutions the ODPP will use its resources to achieve an optimal cost per prosecution.

Explanatory Note

As a Consolidated Fund agency with no capacity to levy fees or charges for its services the ODPP has no need to maintain a comprehensive matter costing system.

Criminal prosecutions vary greatly as to type of offence, complexity and length. Some matters may be concluded within a short time upon an early plea of guilty. Others requiring a trial and perhaps an appeal may not be concluded for a number of years and can be very demanding of resources.

Given these factors, it is difficult to provide an accurate and meaningful cost per prosecution. The figure below has been determined by dividing the number of committals into the ODPP's "Total Cost of Services".

Performance Outcome 2005/2006

With the above qualifications, the average cost per criminal prosecution in 2005/2006 was approximately \$8,531.

Trends Over Time

The outcome for 2005/2006 is consistent with previous years as illustrated by the following table.

Year	Cost Per Matter
2005/2006	\$8,531 ¹
2004/2005	\$6,543
2003/2004	\$5,449

[¹ The estimate from the 2005/2006 Budget Statements was \$6,096, which was made prior to the announcement of additional recurrent funding to the Office in October 2005]

Service 2 – Confiscation of Assets

Indicator No 1 Successful Applications for Freezing Orders

The ODPP will satisfy the Court in more than 95% of Applications for a Freezing Order that an order should be made by the Court.

Explanatory Note

A Freezing Order is obtainable by the ODPP under the Criminal Property Confiscation Act and is designed to stop property being disposed of or otherwise dealt with until the Court determines the confiscation proceedings.

The ODPP determines through objective and professional assessment whether there is sufficiency of evidence to justify the making of an application for a Freezing Order. Where, in the opinion of the ODPP, the available material does not support a Freezing Order, the ODPP will not make such an application.

This indicator measures the effectiveness of the assessment as to the decision to seek a Freezing Order.

Performance Outcome 2005/2006

There were 3 applications made for freezing orders in the 2005/2006 period, all of which were successful.

Trends Over Time

The outcome for 2005/2006 is consistent with previous reporting years as is illustrated in the following table.

Year	Successful Applications for Freezing Orders
2005/2006	100% ¹
2004/2005	N/A (Nil applications)
2003/2004	100%
2002/2003	100%

[¹ The estimate from the 2005/2006 Budget Statements was 95%]

Service 2 – Confiscation of Assets

Indicator No 2 Cost per Matter

In conducting confiscation matters the ODPP will use its resources to achieve an optimal cost per matter.

Explanatory Note

Confiscation proceedings vary greatly as to the type of application, complexity and length of time required to resolve them. Some proceedings can be dealt with relatively quickly, such as where there is no objection to the application for confiscation. Some proceedings are, by virtue of the underlying factual matrix or by virtue of the type of application, for example, applications for unexplained wealth declarations, complex in nature. Some proceedings that do not appear to be complicated may result in a number of objections which raise complex legal and factual issues and which may require comprehensive financial analysis and investigation. Proceedings may also take considerable time where the criminal charges must be finalised first, including the trial and appeals processes, which can take a number of years and, accordingly, can be very demanding of resources.

Given these factors, it is difficult to provide an entirely meaningful average cost per matter reflective of the practice of the section as a whole. The figure below has been determined by dividing the total number of objections received into the total cost of running the ODPP Confiscation team.

Performance Outcome 2005/2006

With the above qualification, the average cost per matter in 2005/2006 was \$2,538.

Trends Over Time

In 2002/2003, the method of calculation of the average cost per matter was determined by dividing the number of Freezing Notices and Freezing Orders into the cost of running the ODPP Confiscation team. It is considered that this method of calculation did not recognise the number of objections received which give rise to much of the daily workflow practices of the section. The 2002/03 comparative figures have been recalculated on the same basis as the 2003/04 and 2004/05 figures.

Year	Cost per Matter
2005/2006	\$2,538 ¹
2004/2005	\$2,494
2003/2004	\$6,862
2002/2003	\$5,578

[¹ The estimate from the 2005/2006 Budget Statements was \$8,800]

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Income Statement*for the year ended 30 June 2006*

	Note	2006 \$	2005 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	6	14,068,737	11,771,370
Supplies and services	7	3,251,854	2,412,815
Depreciation expense	8	192,238	196,683
Accommodation expenses	9	1,401,423	1,271,372
Loss on sale of assets	11	12,326	6,380
Other expenses	10	1,834,418	1,922,871
Total cost of services		<u>20,760,996</u>	<u>17,581,491</u>
Income			
Revenue			
Other revenue	12	85,217	132,705
Total income other than income from State Government		<u>85,217</u>	<u>132,705</u>
NET COST OF SERVICES		<u>20,675,779</u>	<u>17,448,786</u>
INCOME FROM STATE GOVERNMENT			
	13		
Service Appropriation		18,225,000	17,879,000
Contribution from Confiscation Proceeds Account		1,529,000	400,000
Liabilities assumed by the Treasurer		13,643	55,536
Resources received free of charge		944,328	738,638
Total income from State Government		<u>20,711,971</u>	<u>19,073,174</u>
SURPLUS/(DEFICIT) FOR THE PERIOD		36,192	1,624,388

The Income Statement should be read in conjunction with the accompanying notes.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Balance Sheet

as at 30 June 2006

	Note	2006 \$	2005 \$
ASSETS			
Current Assets			
Cash and cash equivalents	23(a)	1,759,867	805,790
Receivables	15	90,602	70,445
Amounts receivable for services	16	148,000	200,000
Other current assets	17	9,361	4,416
Total Current Assets		<u>2,007,830</u>	<u>1,080,651</u>
Non-Current Assets			
Restricted cash and cash equivalents	14	39,000	-
Amounts receivable for services	16	1,237,000	1,094,000
Property, plant and equipment	18	839,556	683,815
Total Non-Current Assets		<u>2,115,556</u>	<u>1,777,815</u>
TOTAL ASSETS		<u>4,123,386</u>	<u>2,858,466</u>
LIABILITIES			
Current Liabilities			
Payables	19	256,323	242,924
Provisions	20	1,849,519	1,537,759
Other current liabilities	21	408,546	-
Total Current Liabilities		<u>2,514,388</u>	<u>1,780,683</u>
Non-Current Liabilities			
Provisions	20	993,019	924,996
Total Non-Current Liabilities		<u>993,019</u>	<u>924,996</u>
TOTAL LIABILITIES		<u>3,507,407</u>	<u>2,705,679</u>
Net Assets		615,979	152,787
EQUITY			
Contributed equity	22	834,000	407,000
Accumulated surplus / (deficiency)		(218,021)	(254,213)
Total Equity		<u>615,979</u>	<u>152,787</u>
TOTAL LIABILITIES AND EQUITY		<u>4,123,386</u>	<u>2,858,466</u>

The Balance Sheet should be read in conjunction with the accompanying notes.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Statement of Changes in Equity*for the year ended 30 June 2006*

	Note	2006 \$	2005 \$
Balance of equity at start of period		152,787	(1,471,601)
CONTRIBUTED EQUITY			
Balance at start of period	22	407,000	407,000
Capital contribution	22	427,000	-
Distribution to owners		-	-
Balance at end of period		<u>834,000</u>	<u>407,000</u>
ACCUMULATED SURPLUS			
Balance at start of period	22	(254,213)	(1,878,601)
Surplus/(deficit) for the period		<u>36,192</u>	<u>1,624,388</u>
Balance at end of period		<u>(218,021)</u>	<u>(254,213)</u>
Balance of equity at end of period	22	<u>615,979</u>	<u>152,787</u>
Total income and expense for the period		36,192	1,624,388

The Statement of Changes in Equity should be read in conjunction with the accompanying

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Cash Flow Statement

for the year ended 30 June 2006

	Note	2006 \$	2005 \$
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		17,890,000	16,906,000
Contribution from Confiscation Proceeds Account		1,529,000	400,000
Capital contributions		427,000	-
Holding account drawdowns		244,000	200,000
Net cash provided by State Government		<u>20,090,000</u>	<u>17,506,000</u>
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits expense		(12,070,431)	(10,835,939)
Supplies and services		(6,731,247)	(6,246,986)
GST payments on purchases		(563,438)	(525,305)
Receipts			
Receipts from services		100,984	104,792
GST receipts on sales		4,588	10,373
GST receipts from taxation authority		522,926	510,924
Net cash provided by/(used in) operating activities	23(b)	<u>(18,736,618)</u>	<u>(16,982,141)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of non-current physical assets		-	-
Purchase of non-current physical assets		(360,305)	(164,154)
Net cash provided by/(used in) investing activities		<u>(360,305)</u>	<u>(164,154)</u>
Net increase/(decrease) in cash and cash equivalents		993,077	359,705
Cash and cash equivalents at the beginning of period		<u>805,790</u>	<u>446,085</u>
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	23(a)	<u>1,798,867</u>	<u>805,790</u>

The Cash Flow Statement should be read in conjunction with the accompanying notes.

1 Office of the Director of Public Prosecutions mission and funding

The mission of the Office of the Director of Public Prosecutions (the "DPP" for the purpose of these notes) is to provide the people of Western Australia with an independent and effective criminal prosecution service which is both fair and just.

The DPP is funded by Parliamentary appropriations. It does not provide services on a fee-for-service basis. The financial statements encompass all funds through which the DPP controls resources to carry on its functions.

2 First time adoption of Australian equivalents to International Financial Reporting Standards

This is the DPP's first published financial statements prepared under Australian Equivalents to International Financial Reporting Standards (AIFRS). AASB 1 'First-time adoption of Australian Equivalents to International Financial Reporting Standards' has been applied in preparing these financial statements. The financial statements of the DPP until 30 June 2006 had been prepared under the previously Australian Generally Accepted Accounting Principles (AGAAP).

The Australian Accounting Standards Board (AASB) adopted the Standards of the International Accounting Standards Board (IASB) for application to reporting periods beginning on or after 1 January 2005 by issuing AIFRS which comprise a Framework for the Preparation and Presentation of Financial Statements, Australian Accounting Standards and the Urgent Issues Group (UIG) Interpretations.

In accordance with the option provided by AASB 1 paragraph 36A and exercised by Treasurer's Instruction (TI) 1101 'Application of Australian Accounting Standards and Other Pronouncements', financial instrument information prepared under AASB 132 and AASB 139 will apply from 1 July 2005 and consequently comparative information for financial instruments is presented on the previous AGAAP basis. All other comparative information has been prepared under the AIFRS basis.

Early adoption of standards

The DPP cannot early adopt an Australian Accounting Standard or UIG Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. This TI requires the early adoption of revised AASB 119 'Employee Benefits' as issued in December 2004, AASB 2004-3 'Amendments to Australian Accounting Standards' and 2005-3 'Amendments to Australian Accounting Standards [AASB 119]'; AASB 2005-4 'Amendments to Australian Accounting Standard [AASB 139, AASB 132, AASB 1, AASB 1023 & AASB 1038]' and AASB 2005-6 'Amendments to Australian Accounting Standards [AASB 3]' to the annual reporting period beginning 1 July 2005. AASB 2005-4 amends AASB 139 'Financial Instruments: Recognition and Measurement' so that the ability to designate financial assets and financial liabilities at fair value is restricted. AASB 2005-6 excludes business combinations involving common control from the scope of AASB 3 'Business Combinations'.

3 Summary of significant accounting policies

(a) General Statement

The financial statements constitute a general purpose financial report which has been prepared in accordance with Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by the Treasurer's Instructions. Several of these are modified by the Treasurer's Instructions to vary the application, disclosure, format and wording.

The Financial Administration and Audit Act and the Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over the Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board. The modifications are intended to fulfil the requirements of general application to the public sector, together with the need for greater disclosure and also satisfy accountability requirements.

Where any such modification is required and has a material or significant financial effect upon the reported results, details of that modification and where practicable, the resulting financial effect is disclosed in individual notes to the financial statements.

(b) Basis of preparation

The financial statements have been prepared in accordance with Accounting Standard AAS29 'Financial Reporting by Government Departments' on the accrual basis of accounting using the historical cost convention, modified by the revaluation of land, buildings and infrastructure which have been measured at fair value.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars and all values are rounded to the nearest dollar.

(c) Reporting entity

The reporting entity comprises the DPP and no other related bodies. It has been determined that in accordance with the "Administration of Departments, Authorities, Statutes and votes", it is appropriate to report on the operations of the Confiscation Proceeds Account in the Annual Report of the Department of the Attorney General. Please refer to the Annual Report of the Department of the Attorney General for further detail.

(d) Contributed Equity

UIG 1038 "Contributions by Owners Made to Wholly-Owned Public Sector Entities" transfers in the nature of equity contributions must be designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions in the financial statements. Capital contributions (appropriations) have been designated as contributions by owners and have been credited directly to Contributed Equity.

(e) Income

Revenue

Revenue is measured at the fair value of consideration received or receivable. Revenue is recognised for the major business unit as follows:

Sale of goods

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership transfer to the purchaser.

Rendering of services

Revenue is recognised upon delivery of the service to the client or by reference to the stage of completion.

Interest

Revenue is recognised as the interest accrues.

Service Appropriations

Service Appropriations are recognised as revenue in the period in which the DPP gains control of the appropriated funds. The DPP gains control of appropriated funds at the time those funds are deposited into the DPP's bank account or credited to the holding account held at the Department of Treasury and Finance.

Grants, donations, gifts and other non-reciprocal contributions

Revenue is recognised at fair value when the DPP obtains control over the assets comprising the contributions which is usually when cash is received.

Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of, and amounts pertaining to, those undischarged conditions are disclosed in the notes.

Gains

Gains may be realised or unrealised and are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets.

(f) Property, Plant and Equipment

Capitalisation/Expensing of assets

Items of property, plant and equipment costing over \$1,000 are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment costing less than \$1,000 are immediately expensed direct to the Income Statement (other than where they form part of a group of similar items which are significant in total).

Initial recognition and measurement

All items of property, plant and equipment are initially recognised at cost. For items of property, plant and equipment acquired at no cost or for nominal consideration, the cost is their fair value at the date of acquisition.

Subsequent measurement

After recognition as an asset, the DPP uses the cost model for property, plant and equipment. Items of property, plant and equipment are carried at historical cost less accumulated depreciation and accumulated impairment losses.

Refer to note 18 'Property, plant and equipment' for further information on revaluations.

Assets acquired at no cost or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

Depreciation

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner which reflects the consumption of their future economic benefits.

Depreciation is calculated on the straight line basis, using rates which are reviewed annually. Expected useful lives for each class of depreciable asset are:

Office equipment	10 years
Computer hardware	5 years
Computer software	5 years
Leasehold improvements	10 years

(g) Impairment of Assets

Property, plant and equipment assets are tested for any indication of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised. As the DPP is a not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated or where the replacement cost is falling. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

Intangible assets with an indefinite useful life and intangible assets not yet available for use are tested for impairment at each reporting date irrespective of whether there is any indication of impairment.

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value have no risk of material impairment where fair value is determined by reference to market evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets are at risk of impairment and the recoverable amount is measured. Surplus assets at cost are tested for indications of impairment at each reporting date.

(h) Net Appropriation Determination

Pursuant to section 23A of the Financial Administration and Audit Act, the net appropriation determination by the Treasurer provides for retention of the following moneys received by the DPP:

- Executive Vehicle Scheme;
- Miscellaneous Revenue;

In accordance with the determination, the DPP retained \$85,217 in 2006 (\$132,706 in 2005).

Retained revenues may only be applied to the services specified in the 2005-2006 Budget Statements.

(i) Leases

The DPP has entered into a number of operating lease arrangements for buildings, motor vehicles and office equipment rent. The lessors effectively retain all of the risks and benefits incidental to ownership of the items held under the operating leases. Lease payments are expensed on a straight line basis over the lease term as this is representative of the pattern of benefits to be derived from the leased property.

(j) Cash and Cash equivalents

For the purpose of the Cash Flow Statement, cash and cash equivalents includes restricted cash and cash equivalents. These are comprised of cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash, and which are subject to insignificant risk of changes in value.

(k) Accrued salaries

The accrued salaries suspense account (refer note 14) consists of amounts paid annually into a suspense account over a period of 10 financial years to largely meet the additional cash outflow in each eleventh year when 27 pay days occur in that year instead of the normal 26. No interest is received on this account.

Accrued salaries (refer note 21) represent the amount due to staff but unpaid at the end of the financial year, as the end of the last pay period for that financial year does not coincide with the end of the financial year. Accrued salaries are settled within a few days of the financial year end. The DPP considers the carrying amount of accrued salaries to be equivalent to the net fair value.

(l) Receivables

Receivables are recognised and carried at original invoice amount less an allowance for uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the DPP will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days.

(m) Payables

Payables are recognised when the DPP becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as they are generally settled within 30 days.

(n) Provisions

Provisions are liabilities of uncertain timing and amount and are recognised where there is a present legal, equitable or constructive obligation as a result of a past event and when the outflow of economic benefits is probable and can be measured reliably. Provisions are reviewed at each balance sheet reporting date. See note 20 'Provisions'.

Provisions- Employee Benefits

Annual Leave and Long Service Leave

This entitlement is recognised at the reporting date in respect to employees' services up to that date and is measured at the nominal amounts expected to be paid when the liabilities are settled.

A liability for long service leave is recognised after an employee has completed four years of service. An actuarial assessment of long service leave undertaken by Price Waterhouse Coopers in 2004 determined that the liability measured using the short hand method was not materially different from the liability measured using the present value of expected future payments.

This method of measurement of the liability is consistent with the requirements of Australian Accounting Standards AASB 119 "Employee Benefits".

All annual leave and unconditional long service leave provisions are classified as current liabilities as the DPP does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Superannuation

The Government Employees Superannuation Board (GESB) administers the following superannuation schemes. Employees may contribute to the Pension Scheme, a defined benefit pension scheme now closed to new members or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme also closed to new members. The DPP has no liabilities for superannuation charges under the Pension or the GSS Schemes as the liability has been assumed by Treasurer.

Employees who are not members of either the Pension or the GSS Schemes become non-contributory members of the West State Superannuation Scheme (WSS), an accumulation fund. The DPP makes concurrent contributions to GESB on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. These contributions extinguish the liability for superannuation charges in respect of the WSS Scheme. The GESB makes all benefit payments in respect of the Pension and GSS Schemes, and is recouped by the Treasurer for the employer's share.

(o) Superannuation expense

The superannuation expense is comprised of the following elements:

(i) Defined benefit plans- Change in the unfunded employer's liability in respect of current employees who are members of the Pension Scheme and current employees who accrued a benefit on transfer from that Scheme to the Gold State Superannuation Scheme; and

(ii) Defined contribution plans- Employer contributions paid to the Gold State Superannuation Scheme and West State Superannuation Scheme.

The superannuation expense does not include payment of pensions to retirees, as this does not constitute part of the cost of services provided by the DPP in the current year.

A revenue "Liabilities assumed by the Treasurer" equivalent to (i) is recognised under Income from State Government in the Income Statement as the unfunded liability is assumed by the Treasurer. The GESB makes the benefit payments and is recouped by the Treasurer.

Defined contribution plans - in order to reflect the DPP's true cost of services, the DPP is funded for the equivalent of employer contributions in respect of the GSS Scheme (excluding transfer benefits). These contributions were paid to the GESB during the year and placed in a trust account administered by the GESB on behalf of the Treasurer. The GESB subsequently paid these employer contributions in respect of the GSS Scheme to the Consolidated Fund.

The GSS Scheme is a defined benefit scheme for the purposes of employees and whole-of-government reporting. However, apart from the transfer benefit, it is a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by the agency to GESB extinguishes the agency's obligations to the related superannuation liability.

(p) Resources Received Free of Charge or for Nominal Cost

Resources received free of charge or for nominal value which can be reliably measured are recognised as revenues and as assets or expenses as appropriate at fair value.

(q) Comparative figures

Comparative figures have been restated on the AIFRS basis except for financial instruments information, which has been prepared under the previous AGAAP Australian Accounting Standard AAS 33 'Presentation and Disclosure of Financial Instruments'. The transition date to AIFRS for financial instruments is 1 July 2005 in accordance with the exemption allowed under AASB 1, paragraph 36A and Treasurer's Instruction 1101.

4 Services of the DPP

Information about the DPP's services is set out in the Schedule of Expenses and Revenues by Service. Information about DPP's administered expenses, revenue, assets and liabilities is set out in notes 30 and 31.

The two key services of the DPP are:

Service 1: Criminal Prosecutions

The DPP conducts prosecutions against people accused of serious breaches of the State's criminal laws. These prosecutions are principally conducted on indictments in the Supreme and District Courts sitting at Perth and also in major country locations. Prosecutions are conducted on behalf of the State, independently of external influences and in accordance with law and a published statement of the DPP's prosecution policy and guidelines.

Service 2: Confiscation of Assets

The DPP will act effectively to institute and conduct proceedings in a just and fair manner to confiscate property acquired as a result of criminal activity, property used for criminal activity and property of a declared drug trafficker.

5 Disclosure of changes in accounting policy and estimates

Future impact of Australian Accounting Standards not yet operative

The DPP cannot early adopt an Australian Accounting Standard or UIG Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. As referred to in Note 2, TI 1101 has only mandated the early adoption of revised AASB 119, AASB 2004-3, AASB 2005-3, AASB 2005-4 and AASB 2005-6. Consequently, the DPP has not applied the following Australian Accounting Standards and UIG Interpretations.

1. AASB 7 'Financial Instruments: Disclosures' (including consequential amendments in AASB 2005-10 'Amendments to Australian Accounting Standards [AASB 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139, AASB 1, AASB 4, AASB 1023 & AASB 1038]'). This Standard requires new disclosures in relation to financial instruments. The Standard is required to be applied to annual reporting periods beginning on or after 1 January 2007. The Standard is considered to result in increased disclosures of an entity's risks, enhanced disclosure about components of financial position and performance, and changes to the way of presenting financial statements, but otherwise there is no financial impact.

2. AASB 2005-9 'Amendments to Australian Accounting Standards [AASB 4, AASB 1023, AASB 139 & AASB 132]' (Financial guarantee contracts). The amendment deals with the treatment of financial guarantee contracts, credit insurance contracts, letters of credit or credit derivative default contracts as either an "insurance contract" under AASB 4 'Insurance Contracts' or as a "financial guarantee contract" under AASB 139 'Financial Instruments: Recognition and Measurement'. The DPP does not undertake these types of transactions resulting in no financial impact when the Standard is first applied. The Standard is required to be applied to annual reporting periods beginning on or after 1 January 2006.

3. UIG Interpretation 4 'Determining whether an Arrangement Contains a Lease'. This Interpretation deals with arrangements that comprise a transaction or a series of linked transactions that may not involve a legal form of a lease but by their nature are deemed to be leases for the purposes of applying AASB 117 'Leases'. At reporting date, the DPP has not entered into any arrangements as specified in the Interpretation resulting in no impact when the Interpretation is first applied. The Interpretation is required to be applied to annual reporting periods beginning on or after 1 January 2006.

	2006 \$	2005 \$
6 Employee Benefits Expenses		
Salaries and wages	11,416,834	9,473,606
Annual and long service leave	1,550,419	1,228,015
Superannuation	1,101,484	1,069,749
	<u>14,068,737</u>	<u>11,771,370</u>
7 Supplies and Services		
Goods and supplies	330,090	263,020
Services and contracts	1,977,436	1,411,157
Resources received free of charge (see note 13).	944,328	738,638
	<u>3,251,854</u>	<u>2,412,815</u>
8 Depreciation expense		
Leasehold improvements	48,531	48,531
Equipment	143,707	148,152
	<u>192,238</u>	<u>196,683</u>
9 Accommodation expense		
Building rental operating lease expense	<u>1,401,423</u>	<u>1,271,372</u>
10 Other expenses		
Witness expenses	839,632	862,390
Equipment and vehicles operating lease expense	172,652	115,696
Communication expenses	137,941	132,130
Electricity and water	57,444	51,252
Building and equipment repairs and maintenance	64,288	31,115
Insurance	31,624	44,027
Staff travel and accommodation	141,819	225,224
Other expenses (I)	389,018	461,037
	<u>1,834,418</u>	<u>1,922,871</u>
(I) Other expenses includes the carrying value of Non Current Assets which have been disposed, council rates and staff training expenses.		
11 Net gain/(loss) on disposal of non-current assets		
<u>Loss on Disposal of Non-Current Assets</u>		
Office equipment	(12,326)	(6,380)
Net gain/(loss)	<u>(12,326)</u>	<u>(6,380)</u>
12 Other revenues		
Contributions to motor vehicle scheme	17,523	15,309
Other revenue	67,694	117,396
	<u>85,217</u>	<u>132,705</u>

	2006 \$	2005 \$
13 Income from State Government		
Appropriation revenue received during the year:		
Service appropriations (I)	18,225,000	17,879,000
Contribution from Confiscation Proceeds Account (II)	1,529,000	400,000
The following liabilities have been assumed by the Treasurer during the financial year: (III)		
Superannuation	13,643	55,536
Resources received free of charge (IV)		
Determined on the basis of the following estimates provided by agencies:		
Department of the Attorney General		
- corporate services	922,463	712,554
Department of Housing and Works		
- property management services (notional fee based on lease payments)	14,595	9,333
Valuer General's Office		
- valuation services	7,270	16,751
	944,328	738,638

(I) Service appropriations are accrual amounts reflecting the full cost of services delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year.

(II) At the direction of the Attorney General, money is paid out of the Confiscation Proceeds Account to the DPP for reimbursement of costs associated with administering the Criminal Property Confiscation Act 2000. In prior financial years, this contribution was classified as Total income other than income from State Government. (Refer to Note 25(ii))

(III) The assumption of the superannuation liability by the Treasurer is only a notional revenue to offset the notional superannuation expense reported in respect of current employees who are members of the pension scheme and current employees who have a transfer benefit entitlement under the Gold State scheme.

(IV) Where assets or services have been received free of charge or for nominal consideration, the DPP recognises revenues (except where the contributions of assets or services are in the nature of contributions by owners in which case the DPP shall make a direct adjustment of equity) equivalent to the fair value of the assets and/or the fair value of those services that can be reliably determined and which would have been purchased if not donated, and those fair values shall be recognised as assets or expenses, as applicable.

	2006 \$	2005 \$
14 Restricted cash and cash equivalents		
Non-Current		
Accrued salaries suspense account (I)	39,000	-
	<u>39,000</u>	<u>-</u>
(I) Amount held in the suspense account is only to be used for the purpose of meeting the 27th pay in a financial year that occurs every 11 years.		
15 Receivables		
Trade Debtors	12,145	27,913
GST receivable	78,457	42,532
	<u>90,602</u>	<u>70,445</u>
16 Amounts receivable for services		
Current	148,000	200,000
Non-Current	1,237,000	1,094,000
	<u>1,385,000</u>	<u>1,294,000</u>
This asset represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.		
17 Other assets		
Prepayments	9,361	4,416
18 Property, plant and equipment		
Leasehold improvements		
At cost	485,304	485,304
Accumulated amortisation	(252,155)	(203,624)
	<u>233,149</u>	<u>281,680</u>
Office Equipment and Computers		
At cost	1,487,699	1,296,643
Accumulated depreciation	(881,292)	(894,508)
	<u>606,407</u>	<u>402,135</u>
	<u>839,556</u>	<u>683,815</u>
Reconciliations of the carrying amounts of property and equipment at the beginning and end of the current financial year are set out below.		
Leasehold improvements		
Carrying amount at start of year	281,680	330,211
Additions	-	-
Disposals	-	-
Amortisation	(48,531)	(48,531)
Carrying amount at end of year	<u>233,149</u>	<u>281,680</u>
Office Equipment and Computers		
Carrying amount at start of year	402,135	392,513
Additions	360,305	164,154
Disposals	(12,326)	(6,380)
Depreciation	(143,707)	(148,152)
Carrying amount at end of year	<u>606,407</u>	<u>402,135</u>
	<u>839,556</u>	<u>683,815</u>

	2006 \$	2005 \$
19 Payables		
Trade and other creditors	256,323	242,924
20 Provisions		
<u>Current</u>		
Annual leave	840,363	673,314
Long service leave	795,103	740,637
Superannuation on-cost	162,620	78,887
	1,798,086	1,492,838
Other Provisions		
Employment on-cost provision		
Carrying amount at start of year	44,921	41,552
Additional provisions recognised	6,512	3,369
Carrying amount at end of year	51,433	44,921
	1,849,519	1,537,759
<u>Non-current</u>		
Long service leave	871,778	812,061
Superannuation on-cost	92,855	86,494
	964,633	898,555
Other Provisions		
Other Employee Costs		
Carrying amount at start of year	26,441	13,784
Additional provisions recognised	1,945	12,657
Carrying amount at end of year	28,386	26,441
	993,019	924,996
21 Other liabilities		
<u>Current</u>		
Accrued salaries and wages (I)	47,671	-
Backpay accrual (II)	185,725	-
Redundancy accrual (III)	175,150	-
	408,546	-

(I) The last pay day of the 2005/06 financial year was on 29 June 2006. A salary accrual of one working day's pay was taken up. (2005, Nil working days accrued to 30 June 2005).

(II) A pay rise of 4.5% for all employees under the Public Sector General Agreement was back dated to 10 March 2006, to be given effect in the 2006-07 financial year

(III) A redundancy was agreed for June 2006, with payment to be made in July 2006.

	2006 \$	2005 \$
22 Equity		
Equity represents the residual interest in the net assets of the Department. The Government holds the equity interest in the Department on behalf of the community.		
Contributed equity		
Balance at the start of the year	407,000	407,000
Contributions by owners	-	-
Capital contribution (I)	427,000	-
Total contributions by owners	<u>834,000</u>	<u>407,000</u>
(I) Capital Contributions have been designated as contributions by owners and are credited straight to equity in the Balance Sheet.		
Accumulated surplus /deficit		
Balance at the start of the year	(254,213)	(1,878,601)
Result for the period	36,192	1,624,388
Balance at the end of the year	<u>(218,021)</u>	<u>(254,213)</u>

	2006 \$	2005 \$
23 Notes to the Cash Flow Statement		
(a) Reconciliation of cash		
Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:		
Cash and cash equivalents	1,759,867	805,790
Restricted cash and cash equivalents (Refer Note 14)	39,000	-
	<u>1,798,867</u>	<u>805,790</u>
(b) Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities		
Net cost of services	(20,675,779)	(17,448,786)
Non-cash items:		
Depreciation expense	192,238	196,683
Superannuation expense	13,643	55,536
Resources received free of charge	944,328	738,638
Net (gain)/loss on sale of property and equipment	12,326	6,380
<u>(Increase)/decrease in assets:</u>		
Current receivables	15,768	(27,913)
Other current assets	(4,945)	3,240
<u>Increase/(decrease) in liabilities:</u>		
Current payables	13,399	(276,143)
Current provisions	311,760	139,530
Other current liabilities	408,546	(337,085)
Non-current provisions	68,023	(28,213)
Change in GST in receivables/payables	(35,925)	(4,008)
Net cash provided by/(used in) operating activities	<u>(18,736,618)</u>	<u>(16,982,141)</u>

24 Commitments for expenditure

Lease commitments

Commitments in relation to leases contracted for at the reporting date but not recognised as liabilities:

Within 1 year	1,654,457	1,320,638
Later than 1 year and not later than 5 years	9,334,769	759,663
Later than 5 years	<u>26,891,162</u>	
	<u>37,880,388</u>	<u>2,080,301</u>

The property lease is a non-cancellable lease with a term of thirteen years and four months, with rent payable monthly in advance. Rent provisions within the lease agreement require that the minimum lease payments shall be increased by 4% per annum. An option exists to renew the lease, at the end of the thirteen years and four months term, for two additional terms of five years each.

25 Explanatory statement

The Summary of Consolidated Fund Appropriations and Revenue Estimates discloses appropriations and other statutes expenditure estimates, the actual expenditures made and revenue estimates and payments credited to the Consolidated Fund. Appropriations are now on an accrual basis.

The following explanations are provided in accordance with Treasurer's Instruction 945. Significant variations are considered to be those greater than 10% and \$25,000.

(i) Significant variances between estimate and actual - Total appropriation to deliver services:

Total appropriation provided to deliver services for the year	Over	\$3,413,000
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Increased funding was approved in October 2005 to enable the Office of the Director of Public Prosecutions to restructure and align its staffing levels and associated expenditure to a resource model which detailed the quantum and nature of the resources needed for the agency to provide an effective prosecution service to the people of Western Australia.

The increase in appropriations of \$3,413,000 is the net result of an increase in approved expenditure levels by \$5,216,000 (31.9%), offset by an increase in the contribution to revenue of \$1,029,000 (205.8%) from the Confiscations Proceeds Account, and a run-down in accumulated cash surpluses of \$774,000.

The recruitment program for trial ready prosecutors had commenced prior to 30 June 2005 and will continue until the full complement of staff is reached.

Total income other than income from State Government	Under	\$128,783
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The revenue estimate included \$186,000 for miscellaneous legal revenue, being the sale of transcripts to interested parties. The estimate of revenue from this source did not meet initial expectations and amounted to \$33,124 for the year.

Contribution from the Confiscations Proceeds Account	Over	\$1,029,000
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Contributions from the Confiscations Proceeds Account were budgeted at \$500,000 for the year. Following the approval of the resource model for the Agency, approval was obtained to recoup the full cost of operating the Confiscations unit from the Confiscations Proceeds Account. The quantum of the recoup was capped at the approved level of \$1,529,000 for 2005/06.

Details of Expenses by Service		
Criminal Prosecutions	Over	\$3,875,441

Expenses exceeded original budget estimates, but came in under the new expenditure levels approved by Government in October 2005.

- Approved expenditure levels were increased by \$4,787,000 over the original budget appropriation level.
- Difficulty in recruiting trial-ready senior prosecutors resulted in expenditure levels being underspent.
- Legal Brief-Out expenses remained higher than budget as a consequence of the delayed recruitment program.

Confiscation of Assets	Over	\$543,555
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Expenses exceeded original budget estimates by \$543,554. However, after allowing for an increase of \$429,000 in approved levels of expenditure following the implementation of the resource model, expenses were exceeded by only \$114,554. The primary driver of the over-run is a redundancy payment included in the 2005/06 figures.

(ii) **Significant variances between actual and prior year actual - Total appropriation to deliver services:**

Total appropriation provided to deliver services for the year	Increase	\$346,000
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Increased funding was required to meet:

- The implementation of the resource model
- Prior year required supplementary funding (\$1,950,000) to cover a number of issues that were formally addressed by the resource model approved in 2005/06.
- Difficulty in recruiting trial-ready senior prosecutors resulted in expenditure levels year-on-year not being as high as they would otherwise have been.

Total income other than income from State Government	Under	\$47,488
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Revenue from the sale of transcripts was down on

Contribution from the Confiscations Proceeds Account	Over	\$1,129,000
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Contributions from the Confiscations Proceeds Account were budgeted and fixed at \$400,000 in the prior year. Following the approval of the resource model for the Agency, approval was obtained to recoup the full cost of operating the Confiscations unit from the Confiscations Proceeds Account. The quantum of the recoup was capped at the approved level of \$1,529,000 for 2005/06.

Details of Expenses by Service		
Criminal Prosecutions	Increase	\$2,688,090

Expenses increased as a consequence of increased funding being approved in October 2005 to enable the Office of the Director of Public Prosecutions to restructure and align its staffing levels and associated expenditure to a resource model which detailed the quantum and nature of the resources needed for the agency to provide an effective prosecution service to the people of Western Australia.

The approved funding has enabled the ODPP to increase the number of prosecutors and paralegals in line with estimated workload and activity levels.

- increase the number of prosecutors and paralegals in line with estimated workload and activity levels.
- establish an appropriate corporate structure to enhance support within the agency.
- establish an appropriate corporate governance regime.
- the recruitment program is continuing into 2006/07.

Confiscation of Assets	Increase	\$491,415
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Expenses increased as a consequence of increased funding being approved in October 2005 to enable the Office of the Director of Public Prosecutions to restructure and align its staffing levels and associated expenditure to a resource model which detailed the quantum and nature of the resources needed for the Confiscations Unit to provide an effective confiscations service to the people of Western Australia.

The approved funding has enabled the Confiscations Unit to increase the number of lawyers and paralegals in line with estimated workload and activity levels.

(iii) Significant variances between estimate and actual - Capital Contribution:

Increase	\$427,000
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Significant capital expenditure was undertaken to equip increased staff numbers in conjunction with the asset replacement program.

(iv) Significant variances between actual and prior year actual - Capital Contribution:

Increase	\$427,000
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Significant capital expenditure was undertaken to equip increased staff numbers in conjunction with the asset replacement program.

(v) Significant variances between estimate and actual, and actual and prior year actual - *Administered revenues:

Estimate and actual*	Under	\$812,121
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The DPP's administered revenue principally relates to proceeds of crime matters. Revenue from this source is largely based on the number and outcome of court proceedings. This is a volatile source of revenue and although it is trending upwards it is difficult to accurately estimate the amount of revenue to be derived in any given year.

Actual and prior year*	Under	\$2,640,224
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This is a volatile source of revenue and although trending upwards, will vary significantly from year to year, depending on the number and monetary size of the cases finalised.

***Note in respect of Administered revenues:**

The operations of the Criminal Property Confiscations account were previously reported in the DPP annual report. These are now reported as part of the Department of the Attorney General administered revenue and expenses.

26 Financial Instruments

(a) Financial Instrument disclosures

Financial instruments held by the DPP are cash and cash equivalents, finance leases, Treasurer's advances and receivables and payables. The DPP has limited exposure to financial risks. The DPP's overall risk management program focuses on managing the risks identified below.

Credit risk

The DPP trades only with recognised, creditworthy third parties. The DPP has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the DPP's exposure to bad debts is minimal. There are no significant concentrations of credit risk.

Liquidity risk

The DPP has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Cash flow interest rate

The DPP is not exposed to interest rate risk because cash and cash equivalents and restricted cash are non-interest bearing and have no borrowings other than the Treasurer's advance (non-interest bearing).

(b) Financial Instrument disclosures

Financial instrument information for the year ended 2005 has been prepared under the previous AGAAP Australian Accounting Standard AAS 33 'Presentation and Disclosure of Financial Instruments'. Financial instrument information from 1 July 2005 has been prepared under AASB 132 'Financial Instruments: Presentation' and AASB 139 'Financial Instruments: Recognition and Measurement'.

Interest rate risk exposure

The Department's exposure to interest rate risk, repricing maturities and the weighted average interest rates on financial instruments at balance date are as follows:

	Weighted average interest rate	Floating interest rate	Fixed interest rate maturities			Non interest bearing	Total
2006	%	\$	1 year or less	2 to 5 years	Over 5 years	\$	\$
Financial assets							
Cash and cash equivalent assets						1,759,867	1,759,867
Restricted cash and cash equivalent assets						39,000	39,000
Receivables						90,602	90,602
Amounts receivable for services						1,385,000	1,385,000
Total financial assets		-	-	-	-	3,274,469	3,274,469
Liabilities							
Payables						256,323	256,323
Finance lease liabilities						-	-
Other liabilities						408,546	408,546
Total financial liabilities		-	-	-	-	664,869	664,869

	Weighted average interest rate	Floating interest rate	Fixed interest rate maturities			Non interest bearing	Total
			1 year or less	2 to 5 years	Over 5 years		

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Notes to the Financial Statements
for the year ended 30 June 2005

2005	%	\$	\$	\$	\$	\$	\$
Financial assets							
equivalent assets						805,790	805,790
cash equivalent assets						-	-
Receivables						70,445	70,445
Amounts receivable for services						1,294,000	1,294,000
Total financial assets		-	-	-	-	2,170,235	2,170,235
Liabilities							
Payables						242,924	242,924
Finance lease liabilities							-
Other liabilities							-
Total financial liabilities		-	-	-	-	242,924	242,924

Net fair values

The carrying amount of financial assets and financial liabilities recorded in the financial statements are not materially different from their net fair values.

Notes to the Financial Statements*for the year ended 30 June 2006***27 Remuneration of Senior Officers**Remuneration

The number of senior officers whose total of fees, salaries, superannuation and other benefits for the financial year, fall within the following bands are:

\$	2006	2005
20,001 - 30,000	-	1
30,001 - 40,000	-	1
50,001 - 60,000	2	-
60,001 - 70,000	-	2
70,001 - 80,000	1	1
80,001 - 90,000	1	-
90,001 - 100,000	-	1
130,001 - 140,000	-	1
150,001 - 160,000	2	2
190,001 - 200,000	1	-
290,001 - 300,000	1	-
350,001 - 360,000	1	-
420,001 - 430,000 (a)	1	1
430,001 - 440,000	-	1

The total remuneration of senior officers is:	<u>\$1,840,733</u>	<u>\$1,662,118</u>
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(a) The Director of Legal Services resigned on the 12 August 2005. The 2006 figure includes the payment of accrued leave and termination entitlements.

The superannuation included here represents the superannuation expense incurred by the DPP in respect of senior officers.

No senior officers are members of the Pension Scheme.

28 Remuneration of Auditor

Remuneration to the Auditor General for the financial year is as follows:

Auditing the accounts, financial statements and performance indicators	<u>\$20,000</u>	<u>\$13,500</u>
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29 Supplementary financial information

- . There were no losses of public moneys and other public property through theft or default during the
- . There were no Pecuniary (Administered) penalty orders written off during the financial year (2005, nil).
- . There were no gifts of public property by the DPP during the financial year (2005, nil).
- . Capital commitments at 30 June 2006 were \$0 (at 30 June 2005, \$0).
- . There were no events occurring after the reporting date at the end of the financial year (2005, nil).
- . There were no contingent liabilities at the end of the financial year (2005, nil).
- . The DPP had no related bodies during the financial year (2005, nil).
- . The DPP had no affiliated bodies during the financial year (2005, nil).

30 Administered Expenses and Revenues	2006	2005
	\$	\$
Expenses		
Supplies and services (I)		400,000
Grants and Contributions		935,548
Transfer payments to Consolidated Fund	504,998	247,073
Total administered expenses	504,998	1,582,621
Revenues		
Misuse of Drugs Act	242,000	349,263
Criminal Property Confiscation Act		2,647,381
Petty Session forfeitures	145,879	31,459
Total administered revenues	387,879	3,028,103
31 Administered Assets and Liabilities		
Current Assets		
Cash and Cash Equivalents		2,080,719
Receivables	95,349	896,302
Total Administered Current Assets	95,349	2,977,021
Total Administered Assets	95,349	2,977,021
Current Liabilities		
Payables	-	296,586
Total Administered Current Liabilities	-	296,586
Total Administered Liabilities	-	296,586

Notes to Administered Items

- (I) Administration Expenses are included in supplies and services
- (II) DPP Criminal Property Confiscations Account
The operations of the Criminal Property Confiscations account, which were previously reported in the Director of Public Prosecutions' annual report, are now reported as part of the Department of the Attorney General's administered revenue and expenses in accordance with the administrative responsibility for the Criminal Property Confiscations Act 2000.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Schedule of Income and Expenses by Service
for the year ended 30 June 2006

	Criminal Prosecutions		Confiscation of Assets		TOTAL	
	2006	2005	2006	2005	2006	2005
	\$	\$	\$	\$	\$	\$
COST OF SERVICES						
Expenses from ordinary activities						
Employee Benefits Expenses	12,751,150	10,880,989	1,317,587	890,381	14,068,737	11,771,370
Supplies and services	3,077,846	2,267,747	174,008	145,068	3,251,854	2,412,815
Depreciation expense	182,626	186,848	9,612	9,835	192,238	196,683
Accommodation expenses	1,319,097	1,208,778	82,326	62,594	1,401,423	1,271,372
Loss on sale of assets	11,489	6,061	837	319	12,326	6,380
Other expenses	1,775,233	1,878,928	59,185	43,943	1,834,418	1,922,871
Total cost of services	19,117,441	16,429,351	1,643,555	1,152,140	20,760,996	17,581,491
Income						
<i>Revenue</i>						
Other revenue	85,217	132,705	-	-	85,217	132,705
Total income other than income from State Government	85,217	132,705	-	-	85,217	132,705
NET COST OF SERVICES	19,032,224	16,296,646	1,643,555	1,152,140	20,675,779	17,448,786
INCOME FROM STATE GOVERNMENT						
Service appropriation	18,225,000	17,679,000	-	200,000	18,225,000	17,879,000
Contribution from Confiscation Account	-	-	1,529,000	400,000	1,529,000	400,000
Liabilities assumed by the Treasurer	13,643	55,536	-	-	13,643	55,536
Resources received free of charge	890,205	685,793	54,123	52,845	944,328	738,638
Total income from State Government	19,128,848	18,420,329	1,583,123	652,845	20,711,971	19,073,174
Surplus/(deficit) for the period	96,624	2,123,683	(60,432)	(499,295)	36,192	1,624,388

The Schedule of Expenses and Revenues by Service should be read in conjunction with the accompanying notes.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Summary of Consolidated Fund Appropriations and Income Estimates
for the year ended 30 June 2006

	2006 Estimate \$	2006 Actual \$	Variance \$	2006 Actual \$	2005 Actual \$	Variance \$
DELIVERY OF SERVICES						
Item 62 Net amount appropriated to deliver services	13,333,000	16,746,000	3,413,000	16,746,000	16,443,000	303,000
Amount Authorised by Other Statutes						
- Salaries and Allowances Act 1975	1,479,000	1,479,000	-	1,479,000	1,436,000	43,000
Total appropriations provided to deliver services	14,812,000	18,225,000	3,413,000	18,225,000	17,879,000	346,000
CAPITAL						
Item 141 Capital Contribution	-	427,000	427,000	427,000		427,000
ADMINISTERED TRANSACTIONS						
Administered Grants and Transfer Payments	1,200,000	504,998	(695,002)	504,998	1,582,621	(1,077,623)
GRAND TOTAL	16,012,000	19,156,998	3,144,998	19,156,998	19,461,621	(304,623)
Details of Expenses by Service						
Criminal Prosecutions	15,242,000	19,117,441	3,875,441	19,117,441	16,429,351	2,688,090
Confiscation of Assets	1,100,000	1,643,555	543,555	1,643,555	1,152,140	491,415
Total Cost of Services	16,342,000	20,760,996	4,418,996	20,760,996	17,581,491	3,179,505
Less total income other than income from State Government	(214,000)	(85,217)	128,783	(85,217)	(132,705)	47,488
Less contribution from the Confiscations Proceeds Account	(500,000)	(1,529,000)	(1,029,000)	(1,529,000)	(400,000)	(1,129,000)
Net Cost of Services	15,628,000	19,146,779	3,518,779	19,146,779	17,048,786	2,097,993
Adjustment (I)	(816,000)	(921,779)	(105,779)	(921,779)	830,214	(1,751,993)
Total appropriations provided to deliver services	14,812,000	18,225,000	3,413,000	18,225,000	17,879,000	346,000
Capital Expenditure						
Purchase of non-current physical assets	200,000	360,305	160,305	360,305	164,154	(196,151)
Adjustments for other funding sources	(200,000)	66,695	266,695	66,695	(164,154)	(230,849)
Capital Contribution (appropriation)	-	427,000	427,000	427,000	-	(427,000)
DETAILS OF INCOME ESTIMATES						
Income disclosed as Administered Income	1,200,000	387,879	(812,121)	387,879	3,028,103	(2,640,224)

(I) Adjustments comprise movements in cash balances and other accrual items such as receivables, payables and superannuation.

The Summary of Consolidated Fund Appropriations and Revenue Estimates is to be prepared on an accruals basis.

The Summary of Consolidated Fund Appropriations, Variance to Budget and Actual should be read in conjunction with the accompanying notes.

This Summary provides the basis for the Explanatory Statement information requirements of TI 945, set out in Note .

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
RECONCILIATION OF INCOME STATEMENT UNDER AGAAP TO AIFRS
AS AT 30 JUNE 2005

Note	AGAAP			AIFRS
	2005	RECLASSIFY	RECLASSIFY	2005
	\$	EMPLOYEE	INTANGIBLES	\$
		BENEFITS		
		AASB 119	AASB 138	RECLASSIFY
				GAIN/LOSS ON
				SALE OF ASSETS
				AASB 116
COST OF SERVICES				
Expenses				
Employee benefits expense	12,045,025	(273,655)		11,771,370
Supplies and services	2,412,815			2,412,815
Depreciation expense	196,683			196,683
Accommodation expenses	1,271,372			1,271,372
Loss on sale of assets	6,380			6,380
Other expenses	1,649,216	273,655		1,922,871
Total cost of services	17,581,491	-	-	17,581,491
Income				
Other revenues	132,705			132,705
Total Income other than Income from State Government	132,705			132,705
NET COST OF SERVICES	17,448,786	-	-	17,448,786
INCOME FROM STATE GOVERNMENT				
Service appropriation	17,879,000			17,879,000
Contribution from Confiscation Proceeds account	400,000			400,000
Liabilities assumed by the Treasurer	55,536			55,536
Resources received free of charge	738,638			738,638
Total income from State Government	19,073,174	-	-	19,073,174
SURPLUS/DEFICIT FOR THE PERIOD	1,624,388	-	-	1,624,388

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
RECONCILIATION OF EQUITY UNDER AGAAP TO AIFRS
AS AT 30 JUNE 2005

Note	AGAAP				AIFRS
	2005	RECLASSIFY	RECLASSIFY	RECLASSIFY	2005
	\$	EMPLOYEE	INTANGIBLES	GAIN/LOSS ON	\$
		BENEFITS		SALE OF ASSETS	
		AASB 119	AASB 138	AASB 116	
Current assets					
Cash and cash equivalents	805,790				805,790
Receivables	70,445				70,445
Amounts receivable for services	200,000				200,000
Other current assets	4,416				4,416
Total Current Assets	1,080,651	-	-	-	1,080,651
Non-Current Assets					
Amounts receivable for services	1,094,000				1,094,000
Property, plant and equipment	683,815				683,815
Total Non-Current Assets	1,777,815	-	-	-	1,777,815
TOTAL ASSETS	2,858,466	-	-	-	2,858,466
Current Liabilities					
Payables	242,924				242,924
Provisions	1,260,083	277,676			1,537,759
Other current liabilities	-				-
Total Current Liabilities	1,503,007	277,676	-	-	1,780,683
Non-Current Liabilities					
Provisions	1,202,672	(277,676)			924,996
Total Non-Current Liabilities	1,202,672	(277,676)	-	-	924,996
TOTAL LIABILITIES	2,705,679	-	-	-	2,705,679
Net Assets	152,787	-	-	-	152,787
Equity					
Contributed equity	407,000				407,000
Accumulated surplus / (deficiency)	(254,213)				(254,213)
Total Equity	152,787	-	-	-	152,787
TOTAL LIABILITIES AND EQUITY	2,858,466	-	-	-	2,858,466

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
RECONCILIATION OF EQUITY AT DATE OF TRANSITION TO AIFRS: 1 JULY 2004

	Previous GAAP 1 July 2004		AIFRS 1 July 2004
	\$	RECLASSIFY EMPLOYEE BENEFITS AASB 119	\$
Current assets			
Cash and cash equivalents	84,987		84,987
Restricted cash and cash equivalents	361,098		361,098
Receivables	38,524		38,524
Amounts receivable for services	200,000		200,000
Other current assets	7,656		7,656
Total Current Assets	692,265	-	692,265
Non-Current Assets			
Amounts receivable for services	321,000		321,000
Property, plant and equipment	722,724		722,724
Intangible assets			-
Total Non-Current Assets	1,043,724	-	1,043,724
TOTAL ASSETS	1,735,989	-	1,735,989
Current Liabilities			
Payables	519,067		519,067
Provisions	1,398,229	133,261	1,531,490
Other current liabilities	337,085		337,085
Total Current Liabilities	2,254,381	133,261	2,387,642
Non-Current Liabilities			
Provisions	953,209	(133,261)	819,948
Total Non-Current Liabilities	953,209	(133,261)	819,948
TOTAL LIABILITIES	3,207,590	-	3,207,590
Net Assets	(1,471,601)	-	(1,471,601)
Equity			
Contributed equity	407,000		407,000
Accumulated surplus / (deficiency)	(1,878,601)		(1,878,601)
Total Equity	(1,471,601)	-	(1,471,601)
TOTAL LIABILITIES AND EQUITY	1,735,989	-	1,735,989

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
RECONCILIATION OF CASH FLOW STATEMENT UNDER AGAAP TO AIFRS
AS AT 30 JUNE 2005

	Note	AGAAP 30 June 2005 \$	Adjustments	AIFRS 30 June 2005 \$
CASH FLOWS FROM STATE GOVERNMENT				
Service appropriation		16,906,000		16,906,000
Contribution from Confiscation Proceeds Account		400,000		400,000
Capital contributions		-		-
Holding account drawdowns		200,000		200,000
Net cash provided by State Government		17,506,000	-	17,506,000
Utilised as follows:				
CASH FLOWS FROM OPERATING ACTIVITIES				
Payments				
Employee benefits expense		(10,835,939)		(10,835,939)
Supplies and services		(6,246,986)		(6,246,986)
GST payments on purchases		(527,621)		(527,621)
Receipts				
Receipts from services		104,792		104,792
GST receipts on sales		10,373		10,373
GST receipts from taxation authority		513,240		513,240
Net cash provided by/(used in) operating activities	23(b)	(16,982,141)	-	(16,982,141)
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from sale of non-current physical assets		-		-
Purchase of non-current physical assets		(164,154)		(164,154)
Net cash provided by/(used in) investing activities		(164,154)	-	(164,154)
Net increase/(decrease) in cash and cash equivalents		359,705		359,705
Cash and cash equivalents at the beginning of period		446,085		446,085
CASH AND CASH EQUIVALENTS AT THE END OF P 23(a)		805,790	-	805,790

The Cash Flow Statement should be read in conjunction with the accompanying notes.

PUBLICATIONS

The following publications are available from the ODPP:

General Information:

Annual Report to Parliament for each financial year since 1992/93

Information Brochures:

About the ODPP

Information for Victims of Crime

Witness Information

Customer Service Charter

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FURTHER INFORMATION

For any further information on the operations of the Office of the Director of Public Prosecutions or for copies of any of the above publications please visit our website at www.dpp.wa.gov.au or contact us via any of the Head Office contact details listed above.