Landgate is the Agency responsible for Western Australia’s land and property information.

Vision: A future where the use of land information knows no bounds.

Mission: Our purpose is to provide access to land information anywhere, anytime to promote a strong and sustainable Western Australia.

Our Identity – We are a leading information provider in the knowledge economy, known for:
- Integrity of our information, infrastructure, relationships and people.
- Ingenuity in unlocking the accessibility, useability and application of land information.
- Excellence in our own performance and our contribution to the outcomes of others.

Goals
Our land information will be accessible online.

We will provide online access to government information about rights, restrictions and interests in land.

Our people, systems and services will be a critical link in networked government.

We will be self-sustaining and positioned to deliver a financial return to the State.

Throughout the journey we will excel for our customers and contribute to the community in which we live and work.

Values
Growth and Learning
Excellence
Creativity
Community
Celebration
Sustainability

Outcomes
The Agency maintains the State’s official register of land ownership and surveying information, and also manages land and property valuations in Western Australia. We provide: land and property information, a secure land titles system, and land valuation services.
Hon Michelle Roberts MLA
Minister for Employment Protection; Housing and Works; Indigenous Affairs; Heritage; Land Information

In accordance with Section 63 of the Financial Management Act 2006 we hereby submit for your information and presentation to Parliament, the Annual Report for the Western Australian Land Information Authority, trading as Landgate, for the year ended 30 June 2007.

The report has been prepared in accordance with the provisions of the Financial Management Act 2006.

The Agency’s Report is presented in four sections:

- Overview of the Agency;
- Agency Performance;
- Significant Issues and Trends; and
- Disclosures and Legal Compliance.

Monty House
Chairman

11 September 2007

Grahame Searle
Chief Executive

11 September 2007
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CHAIRMAN’S REPORT

It is my privilege to report on what is undoubtedly a momentous period in the evolution and history of land information in Western Australia. In late 2006 the Land Information Authority Act 2006 was enacted and on 1 January 2007, the Western Australian Land Information Authority commenced operation.

The Agency, trading as Landgate, is governed by a Board of Management. As Chairman of the Board, I am pleased to report that the transition of the Agency formerly known as the Department of Land Information, into the 21st century land information provider, Landgate, was undertaken successfully and seamlessly.

In this regard, I would acknowledge Government’s commitment to the creation of the Authority, the contribution of the Transition Advisory Committee (appointed in early 2006 as a forerunner to the Board), the dedication of staff, and the strong support of stakeholders and the public.

I must emphasise at this point that Landgate will continue to deliver high quality services in its core areas of business – land titling and registrations; mapping; and valuations.

Additionally, as a statutory authority with commercial powers, Landgate now has the potential to deliver to the people of Western Australia, a financial return on the State’s land information assets.

Landgate is now positioned to build on its current capabilities. It is poised to explore expansion into emerging land information markets, to broaden its range of international consultancy services, and to develop new products that will benefit all Western Australians. The creation and application of innovative advances in technology will feature heavily in the Agency’s constant drive to be the very best land information provider.

I am pleased to report that Landgate has a dedicated and experienced Board, and a very effective working relationship has already been forged with Landgate’s senior executives and management team. The Board recognises the importance of maintaining and enhancing the high standard of Landgate’s existing services, and looks forward to the opportunity of developing its future business potential.

Landgate staff are the core and key asset in the Agency’s ongoing success. With guidance and input from the Board of Management working with the senior executive team, I believe that the future for the Agency is extremely strong and positive.

Finally, I thank the Chief Executive, the Corporate Executive and their staff, and my Board Members for their contributions to Landgate’s first months of operation.
CHIEF EXECUTIVE’S FOREWORD

The creation of Landgate in January 2007 heralded a new era in land information. As a statutory authority with commercial powers, the Agency is empowered to drive forward initiatives that provide greater choice and improve services for our clients.

At Landgate we understand that in an increasingly knowledge-based economy our customers depend upon access to accurate, timely land information.

Since the Agency’s transition into Landgate we have taken significant steps to ‘grow’ our business; this has been achieved without sacrificing the quality of our existing products and services.

Perhaps one of the most obvious visual changes that marked the arrival of Landgate is the impressive new customer service area unveiled this year at the Agency’s Midland headquarters.

The refurbished service area is a more efficient, customer focussed facility that is on track to become a complete ‘one-stop-shop’.

It exemplifies Landgate’s cutting edge approach to customer service and reflects our ambition to be the best provider of land information.

One of our main accomplishments is in the international area where there is considerable recognition of Landgate’s world class land information service.

Landgate’s International Services has increased annual revenue for international projects by over 300% to $1 million in the 2006/2007 financial year.

It was very pleasing to receive further AusAid funding for international aid projects. These included having two staff from the Vietnamese Ministry of Agriculture and Rural Development, three staff from the Indonesian Ministry of Forestry and four staff from the Indonesian Ministry of Environment visit Landgate to take part in a six week fire monitoring training course.

I am particularly proud of the 22 Landgate staff volunteers who joined the School, Community and Industry Link (SCIL) program which Landgate has initiated this year.

We have worked closely with the Swan District Education Office for some time to fine tune the program and develop activities for the students to participate in. There are multiple program objectives, ranging from improving reading skills and increasing awareness of Geographic Information Systems (GIS) and property careers, to raising the profile of Landgate as a preferred employer within the local community.

Of course, we are well aware of the many challenges we face. A key issue remains the attraction and retention of skilled and qualified staff. The ongoing buoyancy of the labour market in Western Australia demands that new and innovative employment opportunities need to be developed.
Landgate continues to maintain the State’s official register of land ownership and surveying information, and undertakes the government’s land and property valuations. We are continuously exploring ways to make land information more accessible – developing our online capabilities remains a priority.

Early in 2007 Landgate announced the launch of a new online Title service that provides great benefit to members of the public enabling searching for property information online from the comfort of their homes.

Landgate is on track to become a twenty first century model organisation providing world-class land information.

The celebration and recognition of what we do and how we do it, is one of Landgate’s fundamental values.

We have much to celebrate.

The Agency is benefiting from the wealth of valuable business experience contained within its newly established Board. The assistance and enthusiasm of Chairman Monty House throughout this period of change and transition has been invaluable.

I would like to thank the Minister for Land Information, Hon Michelle Roberts MLA, for her support. Her efforts to promote the vision of Landgate have been greatly appreciated.

Most importantly, I would like to congratulate all Landgate employees for their collective contributions. Establishing the new Agency would not have been possible without their hard work, perseverance and good humour.
1.0 OVERVIEW

1.1 Executive Summary

Introducing Landgate

The Western Australian Land Information Authority, trading as Landgate, commenced operations on 1 January 2007. Replacing the former Department of Land Information (DLI), Landgate is the State's key source of land and property information.

As a statutory authority with commercial powers, Landgate is enabled to deliver the State’s land titling, land information and valuation functions, and also take a more commercial outlook in the delivery of land information products and services. Its operations are overseen by a governing board and the Minister for Land Information.

2007 Highlights

Online Shopfront

In March 2007, Landgate launched its Online Shopfront. This new service, available via Landgate’s Website, provides quick and easy online access to land and property information for the general public. A range of products have been made available as part of this year's release, and include Titles, surveys and strata plans, and property sales reports for individual properties, street or suburb.

Previously, members of the public had to visit Landgate's counter, email or telephone their requests for these products. The Online Shopfront now means searches can be ordered and paid for online and a PDF copy is emailed within minutes of the request.

Indonesian FireWatch Training

In March 2007, Minister for Land Information, Michelle Roberts, welcomed the Republic of Indonesia Consul, Dr Aloysius Madja and a ‘Hot Spot Team’ from Indonesia to Landgate’s Satellite Remote Sensing Services (SRSS) in Floreat.

The Indonesian team of seven took part in a six week training program with a team of SRSS fire monitoring experts who are helping the Indonesian Government reduce the smoke haze caused by the huge forest fires that have plagued South East Asia since the 1990s.

Landgate’s International Services secured Public Sector Linkages Program funding from the Australian Government’s overseas aid agency AusAID to develop the capabilities of Indonesia’s Forestry and Environment Ministries to monitor the wild fires via satellite and distribute fire maps to Indonesian stakeholder agencies.

SLIP Enabler

Shared Land Information Platform (SLIP) is a Western Australian success story, overcoming the challenges of traditional government models by promoting shared outcomes whilst maintaining agency accountability, and supporting the Government’s goal of ‘joined-up-services’ as embodied in the e-Government Strategy.
Landgate has led and completed the development of the SLIP Enabler (the enabling framework and infrastructure component of SLIP) providing 'one-stop' access to government’s significant land and geographic information resources, thereby improving the efficient and effective use of spatial information. Fifteen Government Agencies and more than 150 datasets have now been connected, with full production and launch of SLIP Enabler and services in the latter part of 2007.

SLIP Enabler will continue to be expanded during 2007/2008 and the cross-government collaboration framework that has successfully supported the SLIP implementation to date will continue to assist the operations and growth of SLIP through its integration with WALIS and the Spatial Management Group.

**School, Community and Industry Link (SCIL) Program**
In 2007 Landgate embarked on a School, Community and Industry Link (SCIL) Program in collaboration with the Swan District Education Office. The program, which forms an integral part of our community focus and value, has thus far included the commencement of the Reading Volunteer Program, the completion of a GPS Incursion Module and several interactive agency tours of Landgate.

The program began in February with the Reading Volunteer Program, which is being conducted in collaboration with the School Volunteer Program (SVP). It involves 22 Landgate staff working at local primary schools for one hour each week, to help students with their reading.

The GPS Incursion Module was developed by Landgate geospatial specialists. Conducted at the school for the students, the module provides a hands-on opportunity to use GPS technology. The activities enhanced the students’ skills in mathematics, technology, problem solving and teamwork, as they were required to apply these skills when completing the assigned tasks.

**Completion of Customer Service Area**
In 2006/2007 Landgate’s former Customer Service Hall was completely redesigned and rebuilt. Customers can now access key Landgate products and services more easily, including registration information, document lodgements, Titles, surveys, property sales information, maps and aerial photography. Visitors to Landgate can find the information they want quickly – without sacrificing that all important ‘face - to - face’ customer contact.

Visitors and staff now benefit from improved consulting and conference facilities, improved security, sustainable design, more efficient use of the ground floor space, and on-the-spot customer support services. Construction of the new layout was achieved ahead of schedule. From design brief to completion, the refurbishment was completed in less than 12 months.
**Financial Summary**

**Operating Result**
Operating revenue totalled $44.4m for the period ended 30 June 2007 and represented over 75% of total income with the remainder coming from State Government. After taking account of expenses of $56.9m the operating profit before income tax equivalent was $1.7m. This result was within expectations.

**Capital Expenditure**
Capital expenditure for the period ended 30 June 2007 totalled $8.3m. This was invested in the agency’s e-business initiatives and used to build the business infrastructure required to support both this initiative and existing business arrangements. There was also significant investment in the development of SLIP which provides a ‘one stop’ access to government’s land and geographic information resources and Online Shopfront where customers can access land and property information via Landgate’s web site.

<table>
<thead>
<tr>
<th>Financial Summary</th>
<th>6 mths ended 30/6/2007 ($'000)</th>
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<tbody>
<tr>
<td><strong>Income Statement</strong></td>
<td></td>
</tr>
<tr>
<td>Revenue</td>
<td></td>
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<tr>
<td>- Operating</td>
<td>44,363</td>
</tr>
<tr>
<td>- State Government</td>
<td>14,371</td>
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<tr>
<td>Total Revenue</td>
<td>58,734</td>
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<tr>
<td><strong>Operating Expenditure</strong></td>
<td>56,969</td>
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<tr>
<td><strong>Operating Result</strong></td>
<td><strong>1,765</strong></td>
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<tr>
<td><strong>Balance Sheet</strong></td>
<td></td>
</tr>
<tr>
<td>Total Assets</td>
<td>106,632</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>24,934</td>
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<tr>
<td>Total Equity (Net Assets)</td>
<td>81,698</td>
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</table>
### Outcomes Summary

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<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Land registration actions</td>
<td>2,042,270</td>
<td>2,332,920</td>
<td>1,971,183</td>
<td>2,334,151</td>
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<tr>
<td>Land information actions</td>
<td>658,733</td>
<td>695,161</td>
<td>594,993</td>
<td>877,572</td>
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<tr>
<td>Valuations completed</td>
<td>1,408,087</td>
<td>1,164,481</td>
<td>1,549,553</td>
<td>1,552,223</td>
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<td>WALIS Key Result Areas</td>
<td>6</td>
<td>6</td>
<td>6</td>
<td>6</td>
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</tbody>
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</thead>
<tbody>
<tr>
<td>Land registration actions</td>
<td>$25.30</td>
<td>$25.39</td>
<td>$30.65</td>
<td>$26.74</td>
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<tr>
<td>Land information actions</td>
<td>$32.04</td>
<td>$34.81</td>
<td>$43.49</td>
<td>$29.05</td>
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<tr>
<td>Valuations completed</td>
<td>$12.82</td>
<td>$15.47</td>
<td>$12.00</td>
<td>$12.37</td>
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<tr>
<td>WALIS Key Result Areas</td>
<td>$285,833</td>
<td>$254,167</td>
<td>$275,167</td>
<td>$373,333</td>
</tr>
</tbody>
</table>

### 1.2 Operational Structure

The Agency comprises six separate divisions including the Office of the Chief Executive. Each is structured to be responsible for the following functions:

- **Office of the Chief Executive**: The Chief Executive has responsibility for implementing the Agency’s strategic direction and for the day-to-day operational management of the Agency.
- **Information Services**: Responsible for the maintenance of registration, valuation and geographic services to ensure that Government and community land information needs are met; ensuring that the land information base provides certainty of ownership and supports the State’s administrative, commercial and social systems.
- **Information Access**: Responsible for product and service delivery, sales and marketing, shared land services and the Western Australian Land Information System (WALIS) Office. The WALIS Office coordinates the management and delivery of the State’s land information.
- **Information Management**: Responsible for information management and technology through the collection, management and use of information resources. Develops and maintains the asset infrastructure and business software used to deliver services and information to Landgate customers and stakeholders.
- **Strategic Planning and Development**: Responsible for strategic policy and planning, including proposals for the future of Landgate, organisational change, strategic workforce planning, business process reform, legislative review and corporate communications.
- **Business Services**: Responsible for the sustainable planning and management of financial, workforce, legal, and infrastructure services supporting Landgate’s operations, including: governance services, advisory services, performance reporting and the enterprise business information systems necessary to drive improvements to Landgate’s business information processes and decision-making framework.
Legislation Administered

Landgate is responsible for the administration of a number of Acts of Parliament relating to land. However, the State Administrative Tribunal deals with dispute resolution under the Strata Titles Act 1985 and the Valuation of Land Act 1978. Those most directly affecting the Agency’s daily business activities are:

- **Land Information Authority Act 2006** - establishes a State agency to administer land information and provide and promote the use of land information and related goods and services.
- **Transfer of Land Act 1893** – establishes the Torrens System of registering freehold tenure, transactions and interests over land.
- **Registration of Deeds Act 1856** – outlines a system of registering conveyances, wills and other deeds affecting land for which no Certificate of Title has been issued.
- **Valuation of Land Act 1978** – provides for the valuation of property for all rating and taxing purposes within the State and to undertake other valuation consultancy for Government.
- **Strata Titles Act 1985** – facilitates the subdivision of land into spaces for home units, and for the management of strata schemes.
- **Licensed Surveyors Act 1909** – outlines the rules and guidelines for the conduct of authorised surveys.
- **Standard Survey Marks Act 1924** – outlines the rules and guidelines for provision of survey marks.
Locations

Midland Square
MIDLAND 6056
Postal Address:
PO Box 2222
MIDLAND 6936

Telephone: (08) 9273 7373
Facsimile: (08) 9273 7666
TTY (telephone for people with hearing impairment): (08) 9273 7571
email: mailroom@landgate.wa.gov.au
Landgate website address: www.landgate.wa.gov.au

WALIS website address: www.walis.wa.gov.au
WALIS email: walis@walis.wa.gov.au

Valuation Services
18 Mount Street
PERTH 6000
Postal Address:
PO Box 7201
Cloisters Square
PERTH 6850
Telephone: (08) 9429 8400
Facsimile: (08) 9429 8500
email: vs@landgate.wa.gov.au

Perth Branch Office
Mount Newman House
Cloisters Square
220 St Georges Terrace
PERTH 6000

Satellite Remote Sensing Services
Leeuwin Centre for Earth Sensing Technologies
65 Brockway Road
FLOREAT 6014
Telephone: (08) 9387 0330
Facsimile: (08) 9383 7142
email: info@uranus.landgate.wa.gov.au
Bunbury Regional Office and Valuation Services
61 Victoria Street
BUNBURY 6230
Telephone: (08) 9791 0836
Facsimile: (08) 9791 0835
Valuation Services
Telephone: (08) 9721 0800
Facsimile: (08) 9721 4465
e-mail: bunburyvs@landgate.wa.gov.au

Valuation Services Albany District Office
(Limited service to the public available)
58 Serpentine Road
ALBANY 6330
Telephone: (08) 9841 4532
Facsimile: (08) 9841 2311
e-mail: albanyvs@landgate.wa.gov.au

Publications

Landgate produces a vast range of published material including the StreetSmart Street Directory, WA Travellers Atlas, Touring Map Series, Landmarks magazine, aerial photography and satellite imagery. Many of the Agency’s publications are available online.

For further details please contact —
Landgate
1 Midland Square
MIDLAND WA 6056
Tel: (08) 9273 7373
TTY 9273 7571
Website: www.landgate.wa.gov.au
1.3 Performance Management Framework

Outcome Based Management Framework

Contribution to Government objectives
The State Government’s vision for improving the quality of life of all Western Australians is described in its document ‘Better Planning: Better Futures – A Framework for the Strategic Management of the Western Australian Public Sector’. This document is built around five strategic Goals for Government relating to the economy, governance, people and communities, environment and regions. Landgate’s contribution to the achievement of the five Goals for Government is summarised below.

Through the provision of access to land information, access to Government geographic information and valuations, Landgate contributes to the development of a strong Western Australian economy that delivers more jobs, opportunities and wealth, creating conditions necessary for more informed decision making, better planning and investment and growth.

Economy - Landgate directly contributes to the economy of Western Australia through the provision of a secure and rigorously administered titling and valuation system, which serves to underpin the land and property markets, as well as the State’s rating and taxing base. The Agency constantly looks for new ways to expand its services in order to better meet the needs of both business and government. Accomplishments in this area are detailed in the Agency Performance section of this annual report.

Governance - Landgate contributes to good governance within the State Public Service through its adherence to government policies promoting transparency, fairness and access for all. In accordance with the Land Information Authority Act 2006, the Board of Management is the governing body of the Agency. The achievements in this area, and compliance with mandated policies, are detailed in the Disclosures and Legal Compliance section of this report.

People and Communities - Landgate is committed to building a capable, enterprising and engaged workforce. The Agency supports individual opportunities to contribute to the community. Through the School, Community and Industry Link Program, Landgate actively supports its employees in the mentoring of students at four local primary schools. In addition, Curtin University and Landgate have formed a strategic alliance for the purpose of developing and promoting education and research in geographic information science, surveying and cartography. The Agency’s accomplishments in this area are detailed in the Agency Performance section of this annual report.

The Environment – Landgate supports the environment by providing government, business, community groups and individuals with access to important land information. Increased accessibility to land information via the use of online technology is supporting environmental sustainability and effective land management.
which benefits all citizens. The Agency Performance section of this annual report contains details of Landgate’s contributions.

The Regions – Landgate contributes to the regions of Western Australia by actively pursuing the aim of its mission statement - to provide land information that knows no bounds. In particular, Landgate’s development of satellite technology is assisting those living in rural and isolated areas to become better and more strategically informed about climatic and geographic indicators that may impact upon their communities, environment and livelihoods. Achievements in this area are detailed in the Agency Performance section of the annual report.

Changes to Outcome Based Management Framework

There have been no changes to the agency level desired outcomes, services and key performance indicators from the previous reporting year.

Shared Responsibilities with Other Agencies

Landgate is solely responsible for the delivery of its desired outcomes and services. While Landgate does not jointly contribute to the delivery of other agencies’ desired outcomes and services, it has been integral in the development and implementation of the online Shared Land Information Platform (SLIP). SLIP is a cross-agency initiative delivering real-time access to spatial information across all levels of Government, business and the community.
2.0 AGENCY PERFORMANCE

The Western Australian community depends on land information as a foundation for buying and selling property. Industry depends on it as a critical business input. Government depends on it for performing key functions such as managing land use and natural resources, planning for infrastructure development and population growth, and raising land rates and taxes. Landgate provides products and services to an expanding range of customer groups including:

- the general public;
- business and industries;
- property industry (developers, advisors, accountants, settlement agents, valuers, lawyers and financial investors);
- research and educational institutions;
- overseas aid agencies and governments; and
- State and Federal Government.

2.1 Operating Environment

With functions spanning land titling, valuation, surveying, mapping, imagery and land and property information, Landgate has continued on from its predecessor agencies in supporting the economic development of the State and ensuring that key elements of its land administration are addressed.

In line with continued strong growth in the Western Australian economy, Landgate experienced high ongoing demand for its core services throughout 2006/2007 - document lodgement, titles registration, valuation, land boundary and geographic services. A 2006 survey showed that high levels of customer satisfaction were maintained during the year.

As technology accelerates and converges, land information has also become an essential part of the new digital environment. The future promises many new uses, markets and industries for land information and Landgate is uniquely positioned as a commercial statutory authority to help government and industry optimise the opportunities for Western Australia.

2.2 Strategic Plan

The former Department of Land Information’s transition to Landgate on 1 January 2007 was underpinned by its Strategic Plan 2005-2010. The plan provides a high-level summary of strategic direction and what the agency is committed to achieving:

- Vision: what the future will look like
- Mission: our purpose and identity
- Conduct: our values and intentions
- Goals: our strategic priorities
- Strategies: key areas for action
- Critical Success Factors: what we have to achieve
The Plan has also provided the foundation for more specific planning and reporting (for example, the Strategic Development Plan 2007-2012, the Statement of Corporate Intent 2007/2008 and the Capital Investment Plan). The relationship between the State Strategic Planning Framework and Landgate’s strategic planning is outlined below.

<table>
<thead>
<tr>
<th>LEGISLATION AND GOVERNMENT POLICY</th>
<th>• Land Information Authority Act 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>STATE STRATEGIC PLANNING FRAMEWORK: “BETTER PLANNING: BETTER FUTURES”</td>
<td>• Whole-of-government vision and goals for WA</td>
</tr>
<tr>
<td>STRATEGIC DEVELOPMENT PLAN (SDP) 2007-2012</td>
<td>• Five year strategic business plan - business directions and commercial, priorities • Key audience: Minister, Treasurer</td>
</tr>
<tr>
<td>Supporting Plans, eg:</td>
<td>• Marketing Development Plan • Skills Acquisition Plan • Capital Investment Plan</td>
</tr>
<tr>
<td>1 year</td>
<td>STATEMENT OF CORPORATE INTENT (SCI) 2007/2008</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------------------------------</td>
</tr>
<tr>
<td></td>
<td>• Annual business and operating Plan</td>
</tr>
<tr>
<td></td>
<td>• Underpinned by SDP, capital investment plan and Budget</td>
</tr>
<tr>
<td></td>
<td>• Key audience: government, staff and stakeholders</td>
</tr>
<tr>
<td></td>
<td>BALANCED SCORECARD</td>
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<tr>
<td></td>
<td>• Sets out annual targets and key performance indicators</td>
</tr>
<tr>
<td></td>
<td>• Underpinned by SCI</td>
</tr>
<tr>
<td></td>
<td>• Links to internal performance management system</td>
</tr>
</tbody>
</table>
2.3 Achievements 2006/2007

The former Department of Land Information (DLI) undertook considerable work in preparing to transition to a statutory authority. Landgate has now been operating for six months and looks forward to a healthy and sustainable future. The success of the transition was largely due to careful planning and strategic management, which included: pursuing and drafting of legislative requirements, establishing corporate governance frameworks and policy and regulatory responsibilities, evaluating and developing new business plans and ensuring that all staff were informed and engaged in the transition. No services or operations were impaired as a result of the transition to Landgate, and the Agency’s ongoing contribution to the achievement of the five Goals for Government is provided below.

Economy

Transactions
Western Australia’s robust property market continued to remain very strong in 2006/2007, though down from a record 2005/2006. Over the course of this past financial year Landgate has seen property lodgements remain at high levels. A total of 437,567 documents relating to the buying and selling of property passed through Landgate. This represents a 6.7% decrease on the previous record of 469,120 set in 2005/2006.

A total of $62.7 billion of mortgages were secured by the registration system; a 13.8% increase on the previous year’s figure of $55.1 billion. Land transfers totalled 101,408 – a decrease of 16.7% from 121,684 the previous year. The total value of land transfers was a huge $45.2 billion. This exceeded the previous year ($41.4 billion) by $3.8 billion.

The total number of new lots created in 2006/2007 was 35,639, 4% higher than last year’s total of 34,270.

Title searching figures also decreased 0.3% from the record number of 1,866,364 conducted in 2005/2006 to 1,859,985 in 2006/2007.

Rating and Taxing Values
In 2006/2007, Gross Rental Valuations (GRV) of 29 country local governments were completed. All of these were completed on time.

New valuation rolls were provided to local government, the Water Corporation and the Fire and Emergency Services Authority. Work is also well underway on the GRV based triennial general valuation of the Perth Metropolitan Region.

During the year a total of 63,687 GRV interim valuations were made, which was 6% above forecast and was due to the robust property market.

The annual state-wide unimproved value based general valuation was also completed on time with the Office of State Revenue and those local governments using unimproved values (UV) for rating purposes receiving extracts of the valuation
roll. In total, 907,655 UVs were made in 2006/2007. Due to the continuing buoyancy of the property market, the number of UV interim valuations made at 48,848 exceeded estimates by 20%.

13,586 non-rating valuations were made for strategic purposes including sale, acquisition and rental of land in 2006/2007.

A total of 130,719 asset valuations for financial reporting were made during the year in accordance with the definition of Fair Value contained within AASB 116.

A total of 639 queries, objections and reviews against rating and taxing values were received during 2006/2007. This was a 30% reduction in disputes received over the previous year and continued the downward trend experienced over the past four years. Challenges against the valuation rolls in the form of objections and reviews before the State Administrative Tribunal are currently at unprecedented low levels and this trend could continue in the future if the land market eases.

**Indonesian FireWatch training**

In March 2007, Minister for Land Information, Hon Michelle Roberts MLA, welcomed the Republic of Indonesia Consul, Dr Aloysius Madja and a ‘Hot Spot Team’ from Indonesia to Landgate’s Satellite Remote Sensing Services (SRSS) in Floreat.

The Indonesian team of seven took part in a six week training program with a team of SRSS fire monitoring experts who are helping the Indonesian Government reduce the smoke haze caused by the huge forest fires that have plagued South East Asia since the 1990s.

Landgate’s International Services secured Public Sector Linkages Program funding from the Australian Government’s overseas aid agency AusAID to develop the capabilities of Indonesia’s Forestry and Environment Ministries to monitor the wild fires via satellite and distribute fire maps to Indonesian stakeholder agencies.

Landgate’s International Services has increased annual revenue for International Projects by over 300% to $1 million in the 2006/2007 financial year.

**Improving Online Services**

A key focus during 2006/2007 has been to increase online access to land information to the broader community as well as improving existing services to Landgate account customers.

In the latter part of 2006 two new services, Digital Delivery of Searches and Online Payments, were introduced. Account customers accessing services via ‘My Landgate’ can now choose to have their searches returned via and pay all their accounts and invoices online.

The implementation of these services paved the way for Landgate’s Online Shopfront which was launched in March 2007. The general public can now request and pay for land and property information online.

Products currently available through the Online Shopfront include Titles, surveys and strata plans, property sales reports for individual properties, street or suburb. New products are currently being developed and will be released in the latter part of 2007.
Environment

Topographic Restructure Project
The topographic database provides important information relating to natural and man made features. The Geographic Information Systems (GIS) that support decision making require well structured spatial information. During the Topographic Restructure Project, existing Computer Aided Drafting (CAD) data was restructured into a seamless, attributed, Geographic Information Systems dataset and loaded into the newly developed Topographic Database. Information revision and maintenance of this dataset is now the ongoing focus.

Topographic data is used by the emergency services, environmentalists, government, landcare communities, the mining industry, planners, property developers, and the utility industry.

The Topographic Restructure Project was completed in May 2007 and the data has already been made available to users for emergency services projects and via the Shared Land Information Platform (SLIP).

Expert surveying and mapping solutions
Landgate continued to provide expert surveying and mapping solutions to other Government agencies as required for their resource and environmental monitoring and management roles. During the past year, the Geodetic Survey Branch completed projects in the following areas to deliver a robust spatial framework for geophysical, geological and engineering applications, relevant to:

- Jarrah dieback management – Fitzgerald National Park.
- Coastal Inlet management – Culham, Oldfield, Stokes, Gordon, Wellstead and Beaufort Inlets.
- Wetland studies – Lakes Muir and Unicup.
- Salinity management within the agricultural areas – Buntine – Marchagee Recovery project.
- Natural disaster (flood) recovery – Esperance.

Aerial Photography
Landgate’s significant aerial photography archive received a boost with the acquisition of a second ‘state of the art’ high resolution scanner, which will be used to digitise and preserve much of the film library dating back to 1948. The archive, some of which was at risk of deterioration, is increasingly in demand as an analysis tool to examine past land conditions and the impact of development.

Regions

New StreetSmart Publications
Landgate cemented its new partnership with West Australian Newspapers Limited (WAN) with the production of the Travellers Atlas of Western Australia (edition 9). The Atlas has improved its coverage of Regional Centres by the addition of 24 new town maps with accompanying road and feature indexes. The StreetSmart Touring Maps are now also being published and distributed for Landgate by WAN.
Landgate revised three StreetSmart touring maps during the year. The new editions of this highly successful range of maps are *The Mid West* (edition 3), *Wineries Western Australia* (edition 2) and *Mandurah, Bunbury & Collie* (edition 2). In response to customer feedback, Landgate has extended the *Wineries Western Australia* map coverage to include most wine regions. The *StreetSmart 2008 Perth Street Directory* (edition 49) has been updated with over 1,100 new roads and features the newly named localities of Aveley, Cockburn Central and Harrisdale.

**Improved Satellite Pasture Growth Data**

Livestock producers across Australia now have improved access to new satellite aspects of pasture growth rates (PGRs). Two new improved tools have been added to Pasture Watch to give more accurate results for subscribers to Landgate’s Pastures from Space service. The Variable Rainfall Tool allows farmers to directly input rainfall value specific to their property. To date, PGR values supplied to farmers in WA and Eastern Australia were based on the rainfall figures supplied by the Bureau of Meteorology.

The New Feed on Offer (FOO) Constant Tool allows farmers to account for local differences between modelled feed on offer and observed feed on offer on their farm. This in turn will make the FOO product more accurate at the critical times of the year.

Pastures from Space is a collaborative project between Landgate, CSIRO Livestock Industries, the WA Department of Agriculture and Food and a commercial partner, WA based Fairport Technologies.

**Newman to Port Hedland Railroad Lease**

The SmartPlan Quality Services Team was involved in the ‘Amendment of the Newman to Port Hedland Railroad Lease’ Project – a collaboration between BHP Billiton, Sinclair Knight Merz (SKM), Department of Industry and Resources and Landgate. This Project amended the position of BHP Billiton’s Railway Lease instruments to the actual location of the rail assets they were intended to cover. The SmartPlan Quality Services Team also provided advice, verification and spatial upgrade of all land bordering on the Railway Lease land.

The upgraded Spatial Cadastral Database position on the cadastre was coupled with the actual location of the Railway Lease centreline derived from accurate Global Positioning Systems (GPS) and aerial surveys to produce the accurate Railway Lease documents. As a consequence of the Project, Landgate’s Spatial Cadastral Database had a major spatial upgrade and lodgement of new accurate Deposited Plans for the entire length of the Railway Lease. SKM submitted the Project to the Spatial Sciences Institute of Western Australia as a nomination for the 2007 Western Australian Spatial Excellence Awards and the Project was successful in winning the ‘Measure and Mapping’ category.

**Successful Funding Bid**

Landgate participated in a successful funding bid to the Commonwealth Government’s National Collaborative Research Infrastructure Strategy for a significant upgrade to Australia’s Geodetic Infrastructure. The funding will be used to build a State-wide network of 13 Continuously Operating Reference Station (CORS)
Global Navigation Satellite System sites. This is contingent on Landgate funding a further 13 sites and providing logistical support for the construction and funding the ongoing maintenance costs for all 26 sites. Landgate will own all 26 sites.

**Governance**

**Shared Land Information Platform (SLIP)**

SLIP is a Western Australian success story, in overcoming the challenges of traditional government models by promoting shared outcomes whilst maintaining agency accountability and supporting the Government’s goal of ‘joined-up-services’ as embodied in the e-Government Strategy.

The development work on the SLIP Enabler (formerly known as Enabling Framework) is now complete including the connection of 15 Government Agencies and more than 150 datasets. This year the SLIP Enabler was successfully launched into a Candidate Production System, allowing users to discover, evaluate and access land information in near real time.

The SLIP ‘Focus Areas’ have also made substantial progress with the delivery of prototypes and/or pilot systems in the Emergency Management, Natural Resource Management and Land Development areas. The WA Atlas (Map Viewer) and Interragator+ (Catalogue) were two systems developed and implemented in 2006/2007 and are now using the SLIP infrastructure to provide a shared map viewing and spatial resources capability to users.

The cross-government collaboration framework that has successfully supported the implementation of SLIP to date will continue to support the operations and growth of SLIP into the future through its integration with WALIS and the Spatial Management Group. Already new focus areas have been identified and will be developed during 2007/08, adding to the value of the SLIP Enabler. Full production and launch of SLIP Enabler and Services including Interest Enquiry will occur the latter part of 2007.

**Spatial Management Group (SMG)**

Earlier this year, Mr Grahame Searle, Chair of the WALIS Executive Policy Committee (EPC), invited 11 representatives from ‘core’ WALIS agencies to participate as members of the newly created WALIS Spatial Management Group (SMG). The SMG was created as part of the strategy for integrating and streamlining the governance arrangements for the recent amalgamation of WALIS and SLIP. This newly formed strategic body for WALIS replaces the SLIP Executive Committee and the WALIS Core Management Group.

The SMG will play an active role in providing drive and direction for the integration of SLIP governance into the WALIS structure, the transition of the SLIP system into the operational environment and the delivery of existing WALIS programs. The SMG membership comprises representatives for the key focus areas of WALIS; the Office of e-Government and the Department of Treasury and Finance. Included in an ex officio capacity are representatives for the WALIS Advisory Committee and the Western Australian Local Government Association.
**Native Title**  
Landgate’s Land Claims Mapping Unit (LCMU) is responsible for the spatial representation of the State’s Native Title boundaries. In July 2006, Landgate achieved alignment of Native Title Application boundaries with cadastral boundaries, where they coincide. Since then, two more datasets, Native Title Determinations and Indigenous Land Use Agreements, have been included in this system to portray the complete Native Title picture. Their inclusion in the SLIP environment will allow all the phases of Native Title interests to be identified for any given geographic location or parcel of land within the State.

**Completion of Customer Service Area**  
In 2006/2007 Landgate’s former Customer Service Hall was completely redesigned and rebuilt. Customers can now access key Landgate products and services more easily, including registration information, document lodgements, Titles, surveys, property sales information, maps and aerial photography. Visitors to Landgate can find the information they want quickly – without sacrificing that all important ‘face-to-face’ customer contact. This contemporarily designed space exemplifies Landgate’s cutting-edge approach to customer service.

Visitors and staff now benefit from improved consulting and conference facilities, improved security, sustainable design, more efficient use of the ground floor space, and on-the-spot customer support services. Construction of the new layout was achieved ahead of schedule. From design brief to completion, the refurbishment was completed in less than 12 months.
Property Data Verification Project
In addition to the verification activities associated with the general valuation program, the structured data quality improvement project which commenced in 2005/2006 continued throughout 2006/2007. The quality of property data is fundamental to the integrity of gross rental values (GRV) and sales information used for analysis and investment decisions. This project which will continue throughout 2007/2008, will focus specifically on improving the accuracy of property records in the Perth metropolitan area as well as regional cities and towns. Importantly it will trial new methods of collecting, identifying and analysing changes in property classification and use, with the successful methods then introduced into the business as best practice. In agricultural areas, the primary focus was accurately identifying areas of remnant vegetation within three south eastern local governments. The number of local governments assisting the Valuer General in identifying changes to buildings has also increased, resulting in an improvement in data quality.

Government Property Register
During the year, the valuation program of Government owned property was again successfully completed with asset valuation reports released to agencies by the middle of the month. A total of 1,552,223 valuations were produced and reported as at 30 June 2007. A characteristic of this year’s valuations was the significant increase in both land values and building costs driven by the booming economy leading to increased demands and skilled labour shortages.

Service Level Agreements (SLAs)
The highly successful SLA with the Water Corporation for the provision of rating valuations was reviewed in June 2007. It was agreed to be renewed for a further three years. The SLA with the Commonwealth Government for the provision of valuation services to the Indian Ocean Territories was also reviewed during 2007 and agreed to be continued.

During 2006/2007, valuation performance standards for a Memorandum of Understanding (MOU) with the Office of State Revenue were completed. Whilst the MOU was not signed, the performance measures and deliverables were introduced and followed during the year.

A draft MOU between the Fire and Emergency Services Authority of Western Australia (FESA) and Landgate for the provision of valuation and related services was also prepared and signed by FESA and Landgate during 2006/2007. This MOU formalises the arrangements under which Landgate provides services and information to enable FESA to accurately determine and manage the Emergency Services Levy. It describes the information as well as specifies the levels of services that can be expected.
People and Communities

Recognition of Indigenous Names
The Geographic Names Committee is appointed by the Minister for Land Information to provide advice on the naming of townsites, suburbs, localities, roads and other features.

In 2006/2007, the Minister approved new guidelines for dual naming, and as a consequence, the Indigenous name for Mt Nameless (near Tom Price) was added, thus becoming Mt Nameless/Jarndunmunha. Negotiations are almost complete for the approval of the Indigenous name for the Weaber Range, Jemandi Winingim.

The Committee expects the adoption of these guidelines will encourage more Indigenous communities to seek greater recognition of Indigenous names, particularly in the Perth and South-West regions.

International Women's Day
Landgate hosted its tenth International Women’s Day (IWD) celebration, with a breakfast for more than 100 guests at the RiverBank Estate Winery, celebrating and acknowledging the contribution that women make to the workforce and community.

The guest speaker was Dr Sue Gordon AM (Magistrate). The 2007 breakfast offered the Agency an opportunity to highlight its commitment to the local community by supporting the Midland Women’s Health Care Place (MWHCP).

The work of MWHCP extends from Aboriginal women’s health days, self esteem workshops for women returning to the workforce and confidence building programs for women with low literacy skills, to the important healthcare clinics provided for at risk women. At the breakfast over $1,600 was donated by Landgate and guests to MWHCP.

School, Community and Industry Link (SCIL) Program
In 2007, Landgate embarked on a School, Community and Industry Link (SCIL) Program in collaboration with the Swan District Education Office. The program covers a Reading Volunteer program, a GPS Incursion module and interactive agency tours of Landgate.

The program began in February with the Reading Volunteer Program, conducted in collaboration with the School Volunteer Program (SVP). It involves 22 Landgate staff working at local primary schools for one hour each week, to help students with their reading. During the second school term, Primary Extension and Challenge (PEAC) students from local schools completed a Spatial Information module which introduced them to the use and benefits of geospatial information through an introduction to GPS technology.

In March 2007 representatives from participating SCIL primary and secondary schools, the SVP and PEAC took part in tours of the Agency. They were introduced to some of Landgate’s products and services, such as valuation and registration of interests, geospatial information, spatial imagery and mapping through interactive displays.
3.0 SIGNIFICANT ISSUES AND TRENDS

3.1 Outlook

Next year will be Landgate’s first full financial year of operations and represents an exciting beginning for Landgate and more broadly, for the Western Australian economy and community.

There are few aspects of modern life that do not depend, in some way, on location-based information – knowing where things are and how they relate to each other. With functions spanning land titling, valuation, surveying, mapping and imagery, Landgate is uniquely positioned to deliver land information that supports planning and decision-making across the public and private sectors.

The 2007/2008 year offers some significant challenges in terms of:

- delivering a fair return to Government and the community on the State’s land information asset;
- high expectations from Government, industry and the community for increased access to ‘fit-for-purpose’ land information;
- positioning the Agency to optimise market opportunities whilst continuing to deliver core services; and
- attracting and retaining suitably qualified and skilled staff.

Some of Landgate’s major activities in 2007/2008 will include:

- delivering world class land titling, land information and valuation services;
- developing a strategy to revitalise core business systems;
- investigating the feasibility of providing valuations online;
- continuing to improve the quality of, and access to, our data;
- rolling out additional features to the Shared Land Information Platform;
- extending internet shopping for our customers;
- implementing a new service to enable the searching of interests held on a land parcel through a single inquiry point;
- implementing a pricing framework to provide our customers with a clear rationale for prices of products and services;
- hosting an International Forum to showcase Western Australia’s achievements in the spatial industry;
- developing a strategy to coordinate the broader spatial information industry in Western Australia;
- continuing to expand our international consultancy service into new markets; and
- working with other State and Territory land title registries to design a national electronic conveyancing system that will provide a convenient national electronic means to:
  - settle financial transactions;
  - prepare dealings and related instruments;
  - provide for payment of stamp duty; and
  - lodge dealings with the local land title registry.
These activities only provide a snapshot of Landgate’s intended operations for the period and more information on future operations can be found in Landgate’s publicly available Statement of Corporate Intent 2007/2008.

3.2 Trends

- Contrary to the national trend, and whilst lower than 2005/2006, Western Australia continues to experience very strong activity within the property market. This sustained high level of activity reinforces an ongoing demand for Landgate’s core services of Title registration, land boundary, geospatial and valuation services.

- A majority of Landgate customers have indicated their preference is to access land information products and services online and are becoming increasingly sophisticated in their use of online services and technology. Landgate has continued its efforts to ensure that performance and ease of use have grown to match.

- Subdivisional activity appears likely to remain at a high level. The popularity of the ‘apartment’ style living among ‘baby boomers’, and the high cost of land, means that the creation of smaller strata lots will increase in proportion to the number of non strata lots.

3.3 Looking Forward

The coming period will be characterised by a highly competitive labour market and strong economic conditions with forecasts predicting the property market will remain buoyant. These challenges will require innovative approaches to attract and retain suitably qualified and skilled staff, along with a greater emphasis on market and product development. In particular, ongoing attention to data quality and the verification of values will also be needed to reduce the possibility of dispute and litigation.

As a statutory authority, Landgate is enabled to support Government in meeting the State’s future needs for land information and to expand the State’s innovative Shared Land Information Platform (SLIP). SLIP is setting new standards in the delivery of information held by different government agencies.

As technology accelerates and converges, government and industry require more efficient means of information access to aid decision-making. Effectively delivering land information services in this rapidly changing environment will require a focus on:

- increasing electronic access to land and property information held across government through a single entry point;

- partnering across government and the private sector to improve response times for the development of new products and services;
- financially positioning the Agency to deliver a return to the State on its land information asset and reinvesting in core systems and new service development; and

- expanding the range of products and services available through the Online Shopfront.

Landgate's International Services continue to secure new projects, providing consulting services to governments in Indonesia, Vietnam, China and Mauritius. International Services has also developed a new revenue stream in the provision of training services to these countries, securing two major projects from AusAID.

**CORS Network**

Landgate has participated in a successful consortium bid for funding through the Australian Government’s National Collaborative Research Infrastructure Strategy (NCRIS) for a significant upgrade to Australia’s Geodetic Infrastructure. The funding will provide for a National network of Continuously Operating Reference Station (CORS) Global Navigation Satellite System (GNSS) installations. It is contingent on co-contribution funding from participating organisations including Landgate.

Landgate will receive funding through NCRIS for 13 sites and will fund a further 13 sites over the next four years. This new network will provide infrastructure that supports research into sea level monitoring related to climate change, atmospheric modelling for improved weather forecasting and crustal deformation/seismic monitoring, possible subsidence due to ground water extraction, and precise satellite orbits for improved GPS services and accuracy.

The network will also form the base framework for the delivery of real time services which have applications in surveying and mapping, machine guidance/auto-steering for engineering, mining and precision agriculture, vehicle navigation and tracking, location based services and speed limiting systems.
### Western Australian Land Information Authority

**Income Statement**

*for the period 1 January 2007 to 30 June 2007*

<table>
<thead>
<tr>
<th>Note</th>
<th>Description</th>
<th>1/1/07 to 30/6/07 ($'000)</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Provision of services</td>
<td>39,446</td>
</tr>
<tr>
<td>8</td>
<td>Sale of maps, images and information</td>
<td>2,184</td>
</tr>
<tr>
<td>9</td>
<td>International services</td>
<td>602</td>
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<tr>
<td>10</td>
<td>Interest revenue</td>
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<tr>
<td>11</td>
<td>Other revenue</td>
<td>1,072</td>
</tr>
<tr>
<td>12</td>
<td>Gain on disposal of non-current assets</td>
<td>9</td>
</tr>
</tbody>
</table>

**Total income**

44,363

<table>
<thead>
<tr>
<th>Note</th>
<th>Description</th>
<th>1/1/07 to 30/6/07 ($'000)</th>
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<tbody>
<tr>
<td>13</td>
<td>Employee benefit expenses</td>
<td>30,348</td>
</tr>
<tr>
<td>14</td>
<td>Supplies &amp; services</td>
<td>12,299</td>
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<td>15</td>
<td>Other Expenses</td>
<td>5,688</td>
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<tr>
<td>16</td>
<td>Depreciation and amortisation expense</td>
<td>3,062</td>
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<tr>
<td>17</td>
<td>Accommodation expenses</td>
<td>5,503</td>
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<tr>
<td>8</td>
<td>Cost of sales</td>
<td>69</td>
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**Total expenses**

56,969

**Profit/(loss) before grants and subsidies from State Government**

(12,606)

**Grants and subsidies from State Government**

<table>
<thead>
<tr>
<th>Note</th>
<th>Description</th>
<th>1/1/07 to 30/6/07 ($'000)</th>
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</thead>
<tbody>
<tr>
<td>18</td>
<td>Service Appropriation</td>
<td>13,711</td>
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<tr>
<td>19</td>
<td>Resources received free of charge</td>
<td>235</td>
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<tr>
<td>20</td>
<td>Liabilities assumed by the Treasurer</td>
<td>425</td>
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</table>

**Total grants and subsidies from State Government**

14,371

**Profit/(loss) before income tax equivalent benefit/(expense)**

1,765

**Income tax equivalent benefit/(expense)**

3,701

**Profit/(loss) for the period**

5,466

---

The Income Statement should be read in conjunction with the accompanying notes.
As at 30 June 2007

ASSETS

Current assets

<table>
<thead>
<tr>
<th>Description</th>
<th>Note</th>
<th>30/6/07 ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>21</td>
<td>24,322</td>
</tr>
<tr>
<td>Inventories - maps</td>
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<td>160</td>
</tr>
<tr>
<td>Receivables</td>
<td>23</td>
<td>8,507</td>
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<tr>
<td>Amounts receivable for services</td>
<td>24</td>
<td>1,433</td>
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<tr>
<td>Prepayments</td>
<td>25</td>
<td>795</td>
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<tr>
<td>Accrued revenue</td>
<td>26</td>
<td>2,386</td>
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<tr>
<td>Accrued Interest</td>
<td>27</td>
<td>481</td>
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<tr>
<td><strong>Total current assets</strong></td>
<td></td>
<td><strong>38,084</strong></td>
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Non-current assets

<table>
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<tr>
<th>Description</th>
<th>Note</th>
<th>30/6/07 ($'000)</th>
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<tbody>
<tr>
<td>Restricted cash and cash equivalents</td>
<td>22</td>
<td>413</td>
</tr>
<tr>
<td>Amounts receivable for services</td>
<td>24</td>
<td>21,295</td>
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<tr>
<td>Accrued revenue</td>
<td>26</td>
<td>4,156</td>
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<tr>
<td>Equipment and furniture</td>
<td>28(a)</td>
<td>5,072</td>
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<tr>
<td>Intangibles</td>
<td>28(b)</td>
<td>32,850</td>
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<tr>
<td>Deferred tax assets</td>
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<td>4,762</td>
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<tr>
<td><strong>Total non-current assets</strong></td>
<td></td>
<td><strong>68,548</strong></td>
</tr>
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</table>

**TOTAL ASSETS**

**106,632**

LIABILITIES

Current liabilities

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<tr>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>Payables</td>
<td>30</td>
<td>913</td>
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<tr>
<td>Repayable grant</td>
<td>31</td>
<td>148</td>
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<tr>
<td>Current Tax Liabilities</td>
<td>35</td>
<td>1,061</td>
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<tr>
<td>Provisions</td>
<td>32</td>
<td>11,250</td>
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<tr>
<td>Other current liabilities</td>
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<td>7,072</td>
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<tr>
<td><strong>Total current liabilities</strong></td>
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Non-current liabilities

<table>
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<tr>
<th>Description</th>
<th>Note</th>
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<tbody>
<tr>
<td>Repayable grant</td>
<td>31</td>
<td>89</td>
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<tr>
<td>Provisions</td>
<td>32</td>
<td>4,401</td>
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<tr>
<td><strong>Total non-current liabilities</strong></td>
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<td><strong>4,490</strong></td>
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</table>

**TOTAL LIABILITIES**

**24,934**

NET ASSETS

**81,698**

EQUITY

<table>
<thead>
<tr>
<th>Description</th>
<th>Note</th>
<th>30/6/07 ($'000)</th>
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<tbody>
<tr>
<td>Contributed equity</td>
<td></td>
<td>76,232</td>
</tr>
<tr>
<td>Retained Earnings</td>
<td></td>
<td>5,466</td>
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<tr>
<td><strong>TOTAL EQUITY</strong></td>
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<td><strong>81,698</strong></td>
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</tbody>
</table>

The Balance Sheet should be read in conjunction with the accompanying notes.
### Western Australian Land Information Authority

**Statement of Changes in Equity**

**for the period ended 30 June 2007**

<table>
<thead>
<tr>
<th>Note</th>
<th>30/6/07</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>($'000)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Balance of equity at the start of period</strong></th>
<th>0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributed Equity</td>
<td>34</td>
</tr>
<tr>
<td>Balance at start of period</td>
<td>0</td>
</tr>
<tr>
<td>Capital contribution</td>
<td>0</td>
</tr>
<tr>
<td>Other contributions by owners</td>
<td>76,232</td>
</tr>
<tr>
<td>Balance at end of period</td>
<td>76,232</td>
</tr>
<tr>
<td>Retained Earnings</td>
<td>34</td>
</tr>
<tr>
<td>Balance at start of period</td>
<td>0</td>
</tr>
<tr>
<td>Profit/(loss) for the period</td>
<td>5,466</td>
</tr>
<tr>
<td>Balance at end of period</td>
<td>5,466</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Balance of equity at the end of period</strong></th>
<th>81,698</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total income and expense for the period</td>
<td>5,466</td>
</tr>
</tbody>
</table>

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.
Western Australian Land Information Authority
Cash Flow Statement
for the period 1 January 2007 to 30 June 2007

1/1/07 to 30/6/07 ($'000)

Inflows

Cash flows from operating activities
Receipts
Provision of services 34,237
Sale of maps, images and information 2,196
GST receipts on sales 388
GST receipts from taxation authority 2,117
Other receipts 3,680

Payments
Employee benefits (29,315)
Supplies & services (18,660)
Accommodation (5,452)
Capital user charge (2,106)
GST payments on purchases (3,184)

Net cash provided by/(used in) operating activities 36(b) (16,099)

Cash flows from investing activities
Sale of non-current assets 23
Purchase of non-current assets (10,239)

Net cash provided by/(used in) investing activities (10,216)

Cash flows from State Government
Service appropriations 12,281
Holding Account drawdowns 690

Net cash provided by State Government 12,971

Net increase/(decrease) in cash and cash equivalents (13,344)

Cash and cash equivalents at the beginning of the period 38,079

Cash and cash equivalents at the end of the period 36(a) 24,735

The Cash Flow Statement should be read in conjunction with the accompanying notes.
Western Australian Land Information Authority

Notes to the Financial Statements
for the period 1 January 2007 to 30 June 2007

This is Landgate's first report, covering six months of operation from 1 January 2007 to 30 June 2007, and prepared in accordance with the provisions of the Financial Management Act 2006. The Department of Land Information was abolished from 1 January 2007 and replaced, pursuant to the Land Information Authority Act 2006, by the new Western Australian Land Information Authority, trading as Landgate. All assets and liabilities of the Department were transferred to the new Authority.

1. Australian equivalents to International Financial Reporting Standards

   General

   The Authority's financial statements for the period ended 30 June 2007 have been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS), which comprise a Framework for the Preparation and Presentation of Financial Statements (the Framework) and Australian Accounting Standards (including the Australian Accounting Interpretations).

   In preparing these financial statements the Authority has adopted, where relevant to its operations, new and revised Standards and Interpretations from their operative dates as issued by the AASB and formerly the Urgent Issues Group (UIG).

   Although the Authority is required to operate on prudent commercial principles, Treasurer's Instruction 1101 'Application of Australian Accounting Standards and Other Pronouncements' designates the Authority as a not-for-profit entity for purposes of compliance with the Australian equivalents to International Financial Reporting Standards.

   Early Adoption of standards

   The Authority cannot early adopt an Australian Accounting Standard or Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. No standards and Interpretations that have been issued or amended but are not yet effective have been early adopted by the Authority for the reporting period ended 30 June 2007.

2. Summary of significant accounting policies

   (a) General statement

   The financial statements constitute a general purpose financial report which has been prepared in accordance with the Australian Accounting Standards, the Framework, Statement 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 application, disclosure, format and wording.

   The Financial Management Act and the Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board.

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

   (b) Basis of preparation

   The statements have been prepared on the accrual basis of accounting using the historical cost convention.

   The financial statements are presented in Australian dollars and all values are rounded to the nearest thousand dollars ($'000) unless stated otherwise.

   The judgements that have been made in the process of applying the Authority's accounting policies that have the most significant effect on the amounts recognised in the financial statements are disclosed at Note 3 'Judgements made by management in applying accounting policies'.

   The key assumptions made concerning the future, and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed at Note 4 'Key sources of estimation uncertainty'.
(c) Reporting Entity

The reporting entity comprises the Authority. There are no related bodies.

(d) Comparative figures

These are the Authority's inaugural financial statements covering its first six months of operations. Prior period actuals are therefore not available. Hence no comparatives are provided.

(e) Contributed equity

UIG Interpretation 1038 "Contributions by Owners Made to Wholly-Owned Public Sector Entities" requires transfers in the nature of equity contributions to 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 by TI 955 ‘Contributions by Owners made to Wholly Owned Public Sector Entities’ and have been credited directly to Contributed Equity.

Transfer of net assets to/from other agencies are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal.

(f) Income

Revenue Recognition

Revenue is measured at the fair value of consideration received or receivable.

Revenue is recognised for the major business activities as follows:

Sale of goods
Revenue from the sale of goods and disposal of other assets is recognised when the significant risks and rewards of ownership and control transfer to the purchaser and can be measured reliably.

Rendering of services
Revenue from the delivery of services is recognised upon delivery of the service to the client. Where the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of costs incurred that are expected to be recoverable.

Service appropriations
Service Appropriations are recognised as revenues in the period in which the Authority gains control of the appropriated funds. The Authority gains control of appropriated funds at the time those funds are deposited into the Authority's bank account or credited to the holding account held at the Department of Treasury and Finance. (Refer to Note 18 for further commentary on service appropriations).

Grants, gifts and other contributions
Revenue from grants, gifts and other non-reciprocal contributions are recognised at fair value when the Authority 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.

Interest
Revenue is recognised as the interest accrues.

Gains/Losses

Gains/losses may be realised or unrealised and are usually recognised on a net basis. These include gains/losses arising on the disposal of non-current assets.
(g) Income Tax

The Authority operates within the national tax equivalent regime ("NTER") whereby an equivalent amount in respect of income tax is payable to the WA Treasury. The calculation of the liability in respect of income tax is governed by NTER guidelines and directions approved by Government.

As a consequence of participation in the NTER, the Authority is required to comply with AASB 112 'Income Taxes'.

The income tax expense or revenue for the period is the tax payable on the current period's taxable income adjusted by changes in deferred tax assets and liabilities attributable to temporary differences between the tax bases of assets and liabilities and their carrying amounts in the financial statements, and to unused tax losses.

Deferred tax assets and liabilities are recognised for temporary differences at the tax rate expected to apply when the assets are recovered or liabilities settled, based on those tax rates which are enacted or substantively enacted. The relevant tax rates are applied to the cumulative amounts of deductible and taxable temporary differences to measure the deferred tax asset or liability. An exception is made for certain temporary differences arising from the initial recognition of an asset or liability. No deferred tax asset or liability is recognised in relation to these temporary differences if they arose in a transaction, other than a business combination, that at the time of the transaction did not affect either accounting profit or taxable profit or loss.

Deferred tax assets are recognised for deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Current and deferred tax balances attributable to amounts recognised directly in equity are also recognised directly in equity.

(h) Equipment and furniture

Capitalisation/Expensing of assets

Items of equipment and furniture costing over $1,000 are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of equipment and furniture costing less than $1,000 are expensed in the year of acquisition 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 equipment and furniture are initially recognised at cost.

Subsequent measurement

After recognition as an asset, equipment and furniture are carried at historical cost less accumulated depreciation/amortisation and accumulated impairment losses.

Depreciation/amortisation

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

Depreciation/amortisation is calculated on the straight line basis, using rates which are reviewed annually.

Estimated useful lives for each class of asset are:

<table>
<thead>
<tr>
<th>Item</th>
<th>Useful Life</th>
</tr>
</thead>
<tbody>
<tr>
<td>Furniture</td>
<td>11 years</td>
</tr>
<tr>
<td>Equipment (including leasehold improvements)</td>
<td>8 - 15 years</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>3 - 5 years</td>
</tr>
</tbody>
</table>
(i) Intangible assets

Capitalisation/Expensing of assets

Acquired and internally generated intangible assets costing over $1,000 are capitalised. The cost of utilising the assets is expensed (amortised) over their useful lives. Costs incurred below these thresholds are immediately expensed directly to the Income Statement.

All acquired and internally developed intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, the cost is their fair value at the date of acquisition.

The cost model is applied for subsequent measurement requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life) on the straight line basis using rates which are reviewed annually. All intangible assets controlled by the Authority have a finite useful life and zero residual value. The estimated useful lives for each class of intangible asset is:

- Service delivery software and related project costs 1 - 10 years

The value of intangible assets includes:

- major computer software packages acquired plus costs associated with preparing the software for its intended use and;
- major internally developed software plus the associated development costs.

Intangible assets under development are classified as Works in Progress.

Research costs are expensed as incurred. Development costs incurred for an individual project are carried forward when the future recoverability can reasonably be regarded as assured. Other development costs are expensed as incurred.

(j) Impairment of assets

Equipment and furniture and intangible 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 written down to the recoverable amount and an impairment loss is recognised. As the Authority is a not-for-profit entity, 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 assets’ future economic benefits and to evaluate any impairment risk from falling replacement costs.

Intangible assets not yet available for use are tested for impairment at each reporting date irrespective of whether there is any indication of impairment.

Refer Note 29 ‘Impairment of assets’ for the outcome of impairment reviews and testing.

Refer Note 2(p) ‘Receivables’ and note 23 ‘Receivables’ for impairment of receivables.

(k) 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 date. See note 32 ‘Provisions’.
Notes to the Financial Statements
for the period 1 January 2007 to 30 June 2007

(i) Provision - Employee benefits

Annual and long service leave
The liability for annual and long service leave expected to be settled within 12 months after the end of the balance sheet date is recognised and measured at the undiscounted amounts expected to be paid when the liabilities are settled. Annual and long service leave expected to be settled more than 12 months after the end of the balance sheet date is measured at the present value of amounts expected to be paid when the liabilities are settled. Leave liabilities are in respect of services provided by employees up to the balance sheet date.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions. In addition, the long service leave liability also considers the experience of employee departures and periods of service.

The expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

All annual leave and unconditional long service leave provisions are classified as current liabilities as the Authority does not have an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet 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 Authority has no liabilities under the Pension or the GSS Schemes. The liabilities for the unfunded Pension Scheme and the unfunded GSS Scheme transfer benefits due to members who transferred from the Pension Scheme, are assumed by Treasurer. All other GSS Scheme obligations are funded by concurrent contributions made by the Authority to the GESB. The concurrently funded part of the GSS Scheme is a defined contribution scheme as these contributions extinguish all liabilities in respect of the concurrently funded GSS Scheme obligations.

Employees commencing employment prior to 16 April 2007 who are not members of either the Pension or the GSS Schemes became non-contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). Both of these schemes are accumulation schemes.

The Authority 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 and GESBS Schemes.

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.

See also note 2(l) ‘Superannuation expense’.

(ii) Provisions - Other

Employment on-costs
Employment on-costs, including workers’ compensation insurance and payroll tax, are not employee benefits and are recognised as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are not included as part of the Authority’s ‘Employee benefits expense’ and the related liability is included in the Employment on-costs provision.

See note 15 ‘Other Expenses’ and note 32 ‘Provisions’.

(i) Superannuation expense

The following elements are included in calculating the superannuation expense in the Income Statement:

(a) Defined benefit plans - change in the unfunded employer's liability assumed by the Treasurer in respect of current employees who are members of the Pension Scheme and current employees who accrued a benefit on transfer from the Pension Scheme to the Gold State Superannuation (GSS) Scheme; and
(b) Defined contribution plans - employer contributions paid to the West State Superannuation (WSS) Scheme, and the equivalent of employer contributions to the GSS Scheme.

Defined benefit plans - in order to reflect the true cost of services, the movements (i.e. current service cost and actuarial gains and losses) in the liabilities in respect of the Pension Scheme and the GSS Scheme transfer benefits are recognised as expenses directly in the Income Statement. As these liabilities are assumed by the Treasurer (refer note 2(k)(i)), a revenue titled ‘Liabilities assumed by the Treasurer’ equivalent to the expense is recognised under Income from State Government in the Income Statement. See note 20 ‘Liabilities assumed by the Treasurer’. 

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 Authority during the reporting period.

Defined contribution plans - in order to reflect the Authority’s true cost of services, the Authority 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 reporting period 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 Account.

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.

(m) Leases

The Authority has entered into a number of operating lease arrangements for buildings, office equipment and vehicles where the lessors effectively retain all of the risks and benefits incidental to ownership of the items held under the operating leases. Equal instalments of the lease payments are charged to the Income Statement over the lease term as this is representative of the pattern of benefits to be derived from the leased property.

(n) Financial instruments

The Authority has two categories of financial instruments:

- Loans and receivables (cash and cash equivalents, receivables, accrued revenue); and
- Non-trading financial liabilities (payables, repayable grant, other liabilities)

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

(o) Cash and cash equivalents

For the purpose of the Cash Flow Statement, cash and cash equivalents include cash assets and restricted cash assets. These are comprised of cash on hand and short-term deposits that are readily convertible to a known amount of cash, and which are subject to insignificant risk of changes in value.

(p) Receivables

Receivables are recognised and carried at original invoice amount less an allowance for uncollectible amounts (i.e. impairment).

Collectability of receivables is reviewed on an ongoing basis. Receivables which are known to be uncollectible are written off. A provision for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Authority 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. See also note 2(n) 'Financial Instruments' and note 23 'Receivables'.

(q) Accrued salaries

The accrued salaries suspense account (refer Note 22 'Restricted cash and cash equivalents') 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 33 'Other liabilities')) represent the amount due to staff but unpaid at the end of the reporting period, as the end of the that reporting period does not coincide with the end of the reporting period. Accrued salaries are settled within a few days of the reporting period end. The Authority considers the carrying amount of accrued salaries to be equivalent to the net fair value.
(r) Amounts receivable for services (Holding Account)

The Authority receives appropriation funding on an accrual basis that recognises the full annual cash and non-cash cost of services. The appropriations are paid partly in cash and partly as an asset (Holding Account receivable) that is accessible on the emergence of the cash funding requirement to cover asset replacement.

See also note 18 ‘Service Appropriations’ and Note 24 ‘Amounts receivable for services’.

(s) Payables

Payables are recognised when the Authority 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.

See also note 2(n) for ‘Financial Instruments’ and note 30 ‘Payables’.

(t) Resources received free of charge or for nominal consideration

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

(u) Foreign currency translation

Transactions denominated in a foreign currency are translated at the rates in existence at the dates of the transactions.

(v) Inventories

Inventories are valued at the lower of cost and net realisable value. Costs are assigned by the method most appropriate to each particular class of inventory, with the majority being valued at average cost.

(w) Rounding of amounts

Amounts in the financial statements have been rounded to the nearest thousand dollars, or in certain cases, to the nearest whole dollar.

3. Judgements made by management in applying accounting policies

The judgements made by management in the process of applying accounting policies had no significant effect on the amounts recognised in the financial statements.

4. Key sources of estimation uncertainty

There were no key assumptions made concerning the future, and no other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

5. Disclosure of changes in accounting policy and estimates

(a) Initial application of an Australian Accounting Standard

The Authority has applied the following Australian Accounting Standards and Australian Accounting Interpretations effective for annual reporting periods beginning on or after 1 January 2007:

(i) 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. At balance sheet date, there was no financial impact on the Authority in applying the Standard.

(ii) 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)’. The amendments are as a result of the issue of AASB 7 ‘Financial Instruments: Disclosures’, which amends the financial instrument disclosure requirements in these standards. At balance sheet date, there was no financial impact on the Authority in applying the Standard.

(iii) AASB 101 ‘Presentation of Financial Statements’. This Standard was revised and issued in October 2006 so that AASB 101 has the same requirements as IAS 1 ‘Presentation of Financial Statements’ (as issued by the IASB) in respect of for-profit entities. The Authority is a not-for-profit entity and consequently there was no financial impact when applying the Standard.
Notes to the Financial Statements
for the period 1 January 2007 to 30 June 2007

The following Australian Accounting Standards and Interpretations are not applicable to the Authority as they have no impact or do not apply to not-for-profit entities:

AASB Standards and Interpretations

- 2006-3 ‘Amendments to Australian Accounting Standards [AASB 1045]’
- 2006-4 ‘Amendments to Australian Accounting Standards [AASB 134]’
- 2007-2 ‘Amendments to Australian Accounting Standards arising from AASB Interpretation 12 [AASB 1, AASB 117, AASB 118, AASB 120, AASB 121, AASB 127, AASB 131 & AASB 139]’ – paragraph 9
- UIG 7 ‘Applying the Restatement Approach under AASB 129 Financial Reporting in Hyperinflationary Economies’
- UIG 8 ‘Scope of AASB 2’

(b) Future impact of Australian Accounting Standards not yet operative

The Authority cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by TI 1101 ‘Application of Australian Accounting Standards and Other Pronouncements’. Consequently, the Authority has not applied the following Australian Accounting Standards and Australian Accounting Interpretations that have been issued but are not yet effective. These will be applied from their application date:

(i) AASB 2007-4 ‘Amendments to Australian Accounting Standards arising from ED 151 and Other Amendments (AASB 1, 2, 3, 4, 5, 6, 7, 102, 107, 108, 110, 112, 114, 116, 117, 118, 120, 121, 127, 128, 129, 130, 131, 132, 133, 134, 136, 137, 138, 139, 141, 1023 & 1038)’. This Standard introduces policy options and modifies disclosures. These amendments arise as a result of the AASB decision that, in principle, all options that currently exist under IFRSs should be included in the Australian equivalents to IFRSs and additional Australian disclosures should be eliminated, other than those now considered particularly relevant in the Australian reporting environment. The Department of Treasury and Finance has indicated that it will mandate to remove the policy options added by this amending Standard. This will result in no impact as a consequence of application of the Standard. The Standard is required to be applied to annual reporting periods beginning on or after 1 July 2007.

(ii) AASB 2007-5 ‘Amendment to Australian Accounting Standard – Inventories Held for Distribution by Not-for-Profit Entities (AASB 102)’. This amendment changes AASB 102 ‘Inventories’ so that inventories held for distribution by not-for-profit entities are measured at cost, adjusted when applicable for any loss of service potential. The Authority does not have any inventories held for distribution so does not expect any financial impact when the Standard is first applied. The Standard is required to be applied to annual reporting periods beginning on or after 1 July 2007.

(iii) AASB Interpretation 4 ‘Determining whether an Arrangement Contains a Lease [revised]’. This Interpretation was revised and issued in February 2007 to specify that if a public-to-private service concession arrangement meets the scope requirements of AASB Interpretation 12 ‘Service Concession Arrangements’ as issued in February 2007, it would not be within the scope of Interpretation 4. At balance sheet date, the Authority has not entered into any arrangements as specified in the Interpretation or within the scope of Interpretation 12, 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 2008.

(iv) AASB Interpretation 12 ‘Service Concession Arrangements’. This Interpretation was issued in February 2007 and gives guidance on the accounting by operators (usually a private sector entity) for public-to-private service concession arrangements. It does not address the accounting by grantors (usually a public sector entity). It is currently unclear as to the application of the Interpretation to the Authority if and when public-to-private service concession arrangements are entered into in the future. At balance sheet date, the Authority has not entered into any public-to-private service concession arrangements 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 2008.

(v) AASB Interpretation 129 ‘Service Concession Arrangements: Disclosures [revised]’. This Interpretation was revised and issued in February 2007 to be consistent with the requirements in AASB Interpretation 12 ‘Service Concession Arrangements’ as issued in February 2007. Specific disclosures about service concession arrangements entered into are required in the notes accompanying the financial statements, whether as a grantor or an operator. At balance sheet date, the Authority has not entered into any public-to-private service concession arrangements 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 2008.
Notes to the Financial Statements
for the period 1 January 2007 to 30 June 2007

(vi) AASB 2007-6 ‘Amendments to Australian Accounting Standards arising from AASB 123 [AASB 1, AASB 101, AASB 107, AASB 111, AASB 116 & AASB 138 and Interpretations 1 & 12]’. The revision of AASB 123 necessitates consequential amendments the following pronouncements:
- AASB 1 First-time Adoption of Australian Equivalents to International Financial Reporting Standards,
- AASB 101 Presentation of Financial Statements;
- AASB 107 Cash Flow Statements;
- AASB 111 Construction Contracts;
- AASB 116 Property, Plant and Equipment;
- AASB 138 Intangible Assets;
- Interpretation 1 Changes in Existing Decommissioning, Restoration and Similar Liabilities; and
- Interpretation 12 Service Concession Arrangements.

The amendments principally remove references to expensing borrowing costs on qualifying assets, as AASB 123 was revised to require such borrowing costs to be capitalised. The Authority does not expect any 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 2009.

The following Australian Accounting Standards and Interpretations are not applicable to the Authority as they will have no impact or do not apply to not-for-profit entities:

<table>
<thead>
<tr>
<th>AASB Standards and Interpretations</th>
</tr>
</thead>
<tbody>
<tr>
<td>AASB 8 'Operating Segments'</td>
</tr>
<tr>
<td>AASB 1049 'Financial Reporting of General Government Sectors by Governments'</td>
</tr>
<tr>
<td>AASB 2007-1 ‘Amendments to Australian Accounting Standards arising from AASB Interpretation 11 [AASB 2]’</td>
</tr>
<tr>
<td>AASB 2007-2 ‘Amendments to Australian Accounting Standards arising from AASB Interpretation 12 [AASB 1, AASB 117, AASB 118, AASB 120, AASB 121, AASB 127, AASB 131 &amp; AASB 139]’ – paragraphs 1 to 8’</td>
</tr>
<tr>
<td>AASB 2007-3 ‘Amendments to Australian Accounting Standards arising from AASB 8 [AASB 5, AASB 6, AASB 102, AASB 107, AASB 119, AASB 127, AASB 134, AASB 136, AASB 1023 &amp; AASB 1038]’</td>
</tr>
<tr>
<td>AASB 2007-7 ‘Amendments to Australian Accounting Standards following the issuance, in April 2007, of AASB 2007-4 Amendments to Australian Accounting Standards arising from ED 151 and Other Amendments [AASB 1, AASB 2, AASB 4, AASB 5, AASB 107 &amp; AASB 128]’</td>
</tr>
<tr>
<td>Interpretation 10 'Interim Financial Reporting and Impairment'</td>
</tr>
<tr>
<td>Interpretation 11 'AASB 2 – Group and Treasury Share Transactions'</td>
</tr>
</tbody>
</table>

(c) Changes in accounting estimates

There were no changes in accounting estimates that will have an effect in the current period or is expected to have an effect in future periods.

6. Services of the Authority

Information about the Authority’s services and the expenses and revenues which are reliably attributable to those services are set out in note 50 ‘Schedule of Income and Expenses by Service’.

The three services of the Authority and their objectives as at 30 June 2007 were:

Service 1: Access to Land Information

Information about land ownership, land boundaries and geographic features is collected, recorded and made available for use by Government, business and the community.

Service 2: Valuations

An impartial valuation and property consultancy service.

Service 3: Access to Government Geographic Information

Land or geographic information from Western Australian Land Information System (WALIS) community members is managed in a coordinated way so that data held by the WALIS community members can be integrated and readily accessed to meet Government, business and community needs.
### 7. Provision of services

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Amount ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land Titles Management Fees</td>
<td></td>
</tr>
<tr>
<td>Search</td>
<td>11,200</td>
</tr>
<tr>
<td>Transfer</td>
<td>7,992</td>
</tr>
<tr>
<td>Mortgage</td>
<td>4,935</td>
</tr>
<tr>
<td>Discharge</td>
<td>4,712</td>
</tr>
<tr>
<td>Other (Plan Lodgements, Caveats, Applications etc..)</td>
<td>4,667</td>
</tr>
<tr>
<td>Total</td>
<td>33,506</td>
</tr>
<tr>
<td>Valuation Services Fees</td>
<td>5,940</td>
</tr>
<tr>
<td>Total</td>
<td>39,446</td>
</tr>
</tbody>
</table>

### 8. Sale of maps, images and information

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Amount ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue from sales</td>
<td>2,184</td>
</tr>
<tr>
<td>Cost of sales</td>
<td>(69)</td>
</tr>
<tr>
<td>Net proceeds</td>
<td>2,115</td>
</tr>
</tbody>
</table>

### 9. International services

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Amount ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proceeds</td>
<td>602</td>
</tr>
<tr>
<td>AusAID</td>
<td>381</td>
</tr>
<tr>
<td>Mauritius</td>
<td>221</td>
</tr>
</tbody>
</table>

The revenue from AusAID is from providing consulting services and training for the following projects:

(i) Developing and managing on line fire mapping web delivery system for Indonesia.
(ii) Strengthening Economic Management through improved Land Management (Vietnam and China).
(iii) How to manage a Satellite Remote Sensing Centre to monitor and control forest fires and other Disaster Management Tools (Vietnam).

Revenue attributed to Mauritius was for providing consultancy services for the Land Administration and Valuation Information Management System (LAVIMS) project.

### 10. Interest revenue

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Amount ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest on funds invested by the Department of Treasury and Finance</td>
<td>1,050</td>
</tr>
</tbody>
</table>

### 11. Other revenue

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Amount ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land Claims Mapping Unit</td>
<td>254</td>
</tr>
<tr>
<td>Recovery of costs</td>
<td>282</td>
</tr>
<tr>
<td>Grants</td>
<td>405</td>
</tr>
<tr>
<td>Government Vehicle Scheme</td>
<td>26</td>
</tr>
<tr>
<td>Other Services</td>
<td>105</td>
</tr>
<tr>
<td>Total</td>
<td>1,072</td>
</tr>
</tbody>
</table>

### 12. Net gain/(loss) on disposal of non-current assets

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Amount ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Furniture, Office and Computer Equipment</td>
<td></td>
</tr>
<tr>
<td>Cost</td>
<td>1,901</td>
</tr>
<tr>
<td>Accumulated Depreciation</td>
<td>(1,887)</td>
</tr>
<tr>
<td>Carrying Amount of Non Current Assets</td>
<td>14</td>
</tr>
<tr>
<td>less: Proceeds</td>
<td>23</td>
</tr>
<tr>
<td>Net gain/(loss) on disposal</td>
<td>9</td>
</tr>
</tbody>
</table>
13. Employee benefit expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>1/1/07 to 30/6/07 ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and Wages *</td>
<td>24,459</td>
</tr>
<tr>
<td>Superannuation - defined contribution plans</td>
<td>2,524</td>
</tr>
<tr>
<td>Superannuation - defined benefit plans</td>
<td>425</td>
</tr>
<tr>
<td>Annual Leave</td>
<td>2,319</td>
</tr>
<tr>
<td>Long Service Leave</td>
<td>621</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>30,348</strong></td>
</tr>
</tbody>
</table>

* - this includes the value of the fringe benefit to the employee plus the fringe benefits tax component.

14. Supplies & Services

<table>
<thead>
<tr>
<th>Description</th>
<th>1/1/07 to 30/6/07 ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Services and contracts - IT</td>
<td>7,907</td>
</tr>
<tr>
<td>Services and contracts - Others</td>
<td>3,478</td>
</tr>
<tr>
<td>Travel</td>
<td>386</td>
</tr>
<tr>
<td>Consumables</td>
<td>243</td>
</tr>
<tr>
<td>Communications</td>
<td>285</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>12,299</strong></td>
</tr>
</tbody>
</table>

15. Other Expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>1/1/07 to 30/6/07 ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employment on-costs</td>
<td>2,351</td>
</tr>
<tr>
<td>Minor purchases</td>
<td>662</td>
</tr>
<tr>
<td>Other staffing costs</td>
<td>644</td>
</tr>
<tr>
<td>Grants &amp; Subsidies</td>
<td>335</td>
</tr>
<tr>
<td>Consultancy</td>
<td>345</td>
</tr>
<tr>
<td>Staff Recruitment</td>
<td>231</td>
</tr>
<tr>
<td>Insurance</td>
<td>124</td>
</tr>
<tr>
<td>Board and Committee fees</td>
<td>75</td>
</tr>
<tr>
<td>Books, Magazines, Acts and Subscriptions</td>
<td>72</td>
</tr>
<tr>
<td>Printing Costs</td>
<td>76</td>
</tr>
<tr>
<td>Advertising</td>
<td>78</td>
</tr>
<tr>
<td>Other expenses</td>
<td>695</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5,688</strong></td>
</tr>
</tbody>
</table>

16. Depreciation and amortisation expense

<table>
<thead>
<tr>
<th>Description</th>
<th>1/1/07 to 30/6/07 ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation</td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>46</td>
</tr>
<tr>
<td>Computer Equipment</td>
<td>677</td>
</tr>
<tr>
<td>Furniture</td>
<td>2</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>725</strong></td>
</tr>
<tr>
<td>Amortisation</td>
<td></td>
</tr>
<tr>
<td>Service Delivery Software and related project costs</td>
<td>2,290</td>
</tr>
<tr>
<td>Leasehold Improvements</td>
<td>47</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,337</strong></td>
</tr>
</tbody>
</table>

Total depreciation and amortisation expense

<table>
<thead>
<tr>
<th>Description</th>
<th>1/1/07 to 30/6/07 ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td><strong>3,062</strong></td>
</tr>
</tbody>
</table>

17. Accommodation expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>1/1/07 to 30/6/07 ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lease rentals</td>
<td>3,561</td>
</tr>
<tr>
<td>Utilities and statutory charges</td>
<td>359</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>478</td>
</tr>
<tr>
<td>Minor works and alterations</td>
<td>838</td>
</tr>
<tr>
<td>Other accommodation expenses</td>
<td>267</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5,503</strong></td>
</tr>
</tbody>
</table>

18. Service Appropriations

<table>
<thead>
<tr>
<th>Description</th>
<th>1/1/07 to 30/6/07 ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriation revenue received during the reporting period</td>
<td>13,711</td>
</tr>
</tbody>
</table>

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 an allocation based on the depreciation expense for the reporting period.
19. Resources received free of charge

Resources received free of charge have been determined on the basis of the following estimates provided by agencies:

- Department of Treasury and Finance  150
- Department of the Attorney General  75
- Department for Planning & Infrastructure  10

Total: 235

Where assets or services have been received free of charge or for nominal consideration, the Authority recognises revenues 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.

20. Liabilities assumed by the Treasurer

Superannuation

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 Superannuation Scheme. (Refer Note 2(l) 'Superannuation expense')

21. Cash and cash equivalents

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating bank account</td>
<td>24,275</td>
</tr>
<tr>
<td>Cash on hand</td>
<td>47</td>
</tr>
</tbody>
</table>

Total: 24,322

22. Restricted cash and cash equivalents

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-current</td>
<td></td>
</tr>
<tr>
<td>Accrued salaries suspense (i)</td>
<td>413</td>
</tr>
</tbody>
</table>

(i) Amount held in the suspense account is only used for the purpose of meeting the 27th pay in a financial year that occurs every 11 years.

23. Receivables

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade Debtors</td>
<td>7,584</td>
</tr>
<tr>
<td>Goods and services tax</td>
<td>952</td>
</tr>
<tr>
<td>Less: Provision for doubtful debts</td>
<td>(29)</td>
</tr>
</tbody>
</table>

Total: 8,507

24. Amounts receivable for services

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
<td>1,433</td>
</tr>
<tr>
<td>Non-current</td>
<td>21,295</td>
</tr>
</tbody>
</table>

Total: 22,728

This asset represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement. (Refer Note 18 'Service Appropriations')

25. Prepayments

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data processing contracts</td>
<td>691</td>
</tr>
<tr>
<td>Other</td>
<td>104</td>
</tr>
</tbody>
</table>

Total: 795
26. Accrued Revenue

<table>
<thead>
<tr>
<th></th>
<th>Current</th>
<th>Non-current</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valuation services</td>
<td>2,361 ($'000)</td>
<td>4,156 ($'000)</td>
</tr>
<tr>
<td>Other</td>
<td>25 ($'000)</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,386 ($'000)</strong></td>
<td><strong>6,542 ($'000)</strong></td>
</tr>
</tbody>
</table>

27. Accrued Interest

Interest on cash balances

28. a) Equipment and furniture

<table>
<thead>
<tr>
<th></th>
<th>Equipment</th>
<th>Furniture</th>
</tr>
</thead>
<tbody>
<tr>
<td>At cost</td>
<td>2,299 ($'000)</td>
<td>1,805 ($'000)</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>(1,534)</td>
<td>(1,775)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5,042 ($'000)</strong></td>
<td><strong>30 ($'000)</strong></td>
</tr>
</tbody>
</table>

b) Intangibles

Service delivery software and related project costs

<table>
<thead>
<tr>
<th></th>
<th>Service Delivery Software and Project Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>At cost</td>
<td>53,134 ($'000)</td>
</tr>
<tr>
<td>Accumulated amortisation</td>
<td>(34,271)</td>
</tr>
<tr>
<td>Written down value</td>
<td>18,863 ($'000)</td>
</tr>
<tr>
<td>Work in progress at cost</td>
<td>13,987 ($'000)</td>
</tr>
<tr>
<td><strong>Total intangibles</strong></td>
<td><strong>32,850 ($'000)</strong></td>
</tr>
<tr>
<td><strong>Total equipment, furniture and intangibles</strong></td>
<td><strong>37,922 ($'000)</strong></td>
</tr>
</tbody>
</table>

c) Reconciliations

Reconciliations of the carrying amounts of equipment, furniture and intangibles at the beginning and end of the reporting period are set out below:

<table>
<thead>
<tr>
<th></th>
<th>Equipment</th>
<th>Computer Equipment</th>
<th>Leasehold Improvements</th>
<th>Furniture</th>
<th>Service Delivery Software and Project Costs</th>
<th>Work in Progress</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 January 2007</td>
<td>489 $'000</td>
<td>2,848 $'000</td>
<td>748 $'000</td>
<td>21 $'000</td>
<td>16,666 $'000</td>
<td>11,846 $'000</td>
<td>32,618 $'000</td>
</tr>
<tr>
<td>to 30 June 2007</td>
<td>765 $'000</td>
<td>3,577 $'000</td>
<td>700 $'000</td>
<td>30 $'000</td>
<td>18,863 $'000</td>
<td>13,987 $'000</td>
<td>37,922 $'000</td>
</tr>
</tbody>
</table>
29. Impairment of assets

There were no indications of impairment of equipment, furniture and intangible assets at 30 June 2007. The Authority held no intangible assets not yet available for use other than internal systems under development and classified as works in progress.

30. Payables

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade payables</td>
<td>832</td>
</tr>
<tr>
<td>Other</td>
<td>81</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>913</strong></td>
</tr>
</tbody>
</table>

31. Repayable grant

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
<td>148</td>
</tr>
<tr>
<td>Non-current</td>
<td>89</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>237</strong></td>
</tr>
</tbody>
</table>

The Authority assumed responsibility for 'interest free' grants received by its predecessor totalling $739,000 from the Sustainable Energy Development Office under the Energy Smart Government Capital Advance Program. The grants have been provided to finance performance improvement measures implemented under stages 1 and 2 of the agency’s Energy Performance Contract.

The grants in respect of stage 1 ($516,000) are repayable in equal instalments over 5 years, beginning 1 August 2003. The grant in respect of stage 2 ($223,000) is also repayable in equal instalments over 5 years, beginning 1 August 2005. The repayments are funded from savings guaranteed to be delivered by the contractor under the agreement.

32. Provisions

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Employee benefits provision</strong></td>
<td></td>
</tr>
<tr>
<td>Current</td>
<td></td>
</tr>
<tr>
<td>Annual leave</td>
<td>4,377</td>
</tr>
<tr>
<td>Long service leave</td>
<td>6,281</td>
</tr>
<tr>
<td><strong>Total current provisions</strong></td>
<td><strong>10,658</strong></td>
</tr>
<tr>
<td>Employment on-costs provision</td>
<td></td>
</tr>
<tr>
<td>Current</td>
<td>592</td>
</tr>
<tr>
<td><strong>Total current provisions</strong></td>
<td><strong>11,250</strong></td>
</tr>
<tr>
<td><strong>Non-current</strong></td>
<td></td>
</tr>
<tr>
<td>Employee benefits provision</td>
<td></td>
</tr>
<tr>
<td>Long service leave</td>
<td>4,166</td>
</tr>
<tr>
<td><strong>Total non-current provisions</strong></td>
<td><strong>4,401</strong></td>
</tr>
</tbody>
</table>

(i) Employee Benefits as at 30 June 2007 includes $1.09m in respect of employer superannuation contributions.

(ii) Annual leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after reporting date. Assessments indicate that actual settlement of the liabilities will occur as follows:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Within 12 months of reporting date</td>
<td>2,695</td>
</tr>
<tr>
<td>More than 12 months after reporting date</td>
<td>1,682</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>4,377</strong></td>
</tr>
</tbody>
</table>
(iii) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after reporting date. Assessments indicate that actual settlement of the liabilities will occur as follows:

Within 12 months of reporting date 4,169
More than 12 months after reporting date 6,278

10,447

(iv) The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers compensation premiums and payroll tax. The provision is the present value of expected future payments. The associated expense is included at Note 15 ‘Other Expenses’.

33. Other current liabilities

Accrued expenses 3,893
Accrued salaries and wages 224
Unearned revenue 1,519
Other liabilities 1,436

7,072

34. Equity

Equity represents the residual interest in the net assets of the Authority. The Government holds the equity interest in the Authority on behalf of the community.

Retained Earnings
Balance at start of period 0
Result for the period 5,466
Balance at end of period 5,466

Contributed equity
Balance at start of period 0
Capital Contributions (i) 0
Other contributions by owners (ii) 76,232
Balance at end of period 76,232

Total equity 81,698

(i) Capital appropriations, termed Capital Contributions, have been designated as contributions by owners (Treasurer’s Instruction 955 ‘Contributions by owners made to wholly owned Public Sector Entities’) and are credited directly to equity in the Balance Sheet.

(ii) This represents the net assets transferred from the former Department of Land Information to the newly created Western Australian Land Information Authority effective 1 January 2007.

35. Taxation Equivalent

The Western Australian Land Information Authority was included in the National Tax Equivalents Regime (‘NTER’) for the first time on 1 January 2007. The NTER requires the payment of income tax assuming the Authority is a non-government business. Therefore income tax expense, deferred tax asset and provision for tax payable have been recognised in the accounts for the first time.

Major components of income tax expense for the year ended 30 June 2007 are:

(a) Income tax expense
Current income tax
Current income tax charge 1,061

Deferred income tax
Relating to origination and reversal of temporary differences (4,762)
Income tax expense (benefit) reported in income statement (3,701)
(b) Amounts recognised directly in equity

There were no current and deferred tax arising in the reporting period recognised directly in equity.

(c) Numerical reconciliation of income tax expense to prima facie tax payable

Reconciliation of income tax expense/(benefit) applicable to accounting profit before income tax equivalents at the statutory income tax rate to income tax expense at the Authority's effective income tax rate for the period ended 30 June 2007 is as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>30/06/07 ($'000)</th>
<th>1/01/07 ($'000)</th>
<th>1/01/07 ($'000)</th>
<th>30/06/07 ($'000)</th>
<th>1/01/07 ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Profit/(loss) before income tax equivalents</td>
<td>1,765</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Tax at the statutory income tax rate of 30%</td>
<td>530</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Non-deductible expenses</td>
<td>35</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Deferred tax asset not previously recognised, now brought to account</td>
<td>(4,266)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Income tax expense/(benefit)</td>
<td>(3,701)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

(d) Deferred income tax

Deferred income tax assets and liabilities are attributable to the following:

<table>
<thead>
<tr>
<th>Description</th>
<th>30/06/07 ($'000)</th>
<th>1/01/07 ($'000)</th>
<th>1/01/07 ($'000)</th>
<th>30/06/07 ($'000)</th>
<th>1/01/07 ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accrued Expenses</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accrued Income</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Provisions</td>
<td>(4,695)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(4,695)</td>
</tr>
<tr>
<td>Receivables</td>
<td>(6)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(6)</td>
</tr>
<tr>
<td>Payables</td>
<td>(97)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(97)</td>
</tr>
<tr>
<td>Property Plant &amp; Equipment</td>
<td>(284)</td>
<td>-</td>
<td>320</td>
<td>-</td>
<td>36</td>
</tr>
<tr>
<td>Tax Losses</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Tax (assets) liabilities</td>
<td>(5,082)</td>
<td>-</td>
<td>320</td>
<td>-</td>
<td>(4,762)</td>
</tr>
<tr>
<td>Set off of tax</td>
<td>320</td>
<td>-</td>
<td>(320)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net tax (assets) liabilities</td>
<td>(4,762)</td>
<td>-</td>
<td>0</td>
<td>-</td>
<td>(4,762)</td>
</tr>
</tbody>
</table>

Movement in temporary differences during the year

<table>
<thead>
<tr>
<th>Description</th>
<th>Balance 1 January 2007 ($'000)</th>
<th>Recognised in Income ($'000)</th>
<th>Recognised in Equity ($'000)</th>
<th>Balance 30 June 2007 ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accrued Expenses</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accrued Income</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Provisions</td>
<td>-</td>
<td>(4,695)</td>
<td>-</td>
<td>(4,695)</td>
</tr>
<tr>
<td>Receivables</td>
<td>-</td>
<td>(6)</td>
<td>-</td>
<td>(6)</td>
</tr>
<tr>
<td>Payables</td>
<td>-</td>
<td>(97)</td>
<td>-</td>
<td>(97)</td>
</tr>
<tr>
<td>Property Plant &amp; Equipment</td>
<td>-</td>
<td>36</td>
<td>-</td>
<td>36</td>
</tr>
<tr>
<td>Tax Losses</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Tax (assets) liabilities</td>
<td>-</td>
<td>(4,762)</td>
<td>-</td>
<td>(4,762)</td>
</tr>
</tbody>
</table>

There are no unrecognised deferred tax assets.
36. Notes to the Cash Flow Statement

(a) Reconciliation of cash

Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled
to the related items in the Balance Sheet as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents (Refer Note 21)</td>
<td>24,322</td>
</tr>
<tr>
<td>Restricted cash and cash equivalents (Refer Note 22)</td>
<td>413</td>
</tr>
<tr>
<td></td>
<td>24,735</td>
</tr>
</tbody>
</table>

(b) Reconciliation of profit/(loss) after tax equivalents to net cash flows provided by/(used in) operating activities

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Profit/(Loss) after income tax equivalents</td>
<td>5,466</td>
</tr>
<tr>
<td>Non-cash items:</td>
<td></td>
</tr>
<tr>
<td>Depreciation expense</td>
<td>3,062</td>
</tr>
<tr>
<td>Superannuation expense</td>
<td>425</td>
</tr>
<tr>
<td>Resources received free of charge</td>
<td>235</td>
</tr>
<tr>
<td>Doubtful debts expense</td>
<td>8</td>
</tr>
<tr>
<td>Net gain on disposal of non-current assets</td>
<td>9</td>
</tr>
<tr>
<td>Other non-cash adjustments</td>
<td>10</td>
</tr>
<tr>
<td>Income Tax Equivalent benefit</td>
<td>(3,701)</td>
</tr>
<tr>
<td>Grants and subsidies from State Government</td>
<td>(14,371)</td>
</tr>
<tr>
<td>(Increase)/decrease in assets:</td>
<td></td>
</tr>
<tr>
<td>Current inventories</td>
<td>5</td>
</tr>
<tr>
<td>Current receivables</td>
<td>(2,393)</td>
</tr>
<tr>
<td>Prepayments</td>
<td>(36)</td>
</tr>
<tr>
<td>Accrued revenue</td>
<td>(3,155)</td>
</tr>
<tr>
<td>Increase/(decrease) in liabilities:</td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>563</td>
</tr>
<tr>
<td>Provisions</td>
<td>894</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>(2,559)</td>
</tr>
<tr>
<td>Change in GST in receivables/payables</td>
<td>(561)</td>
</tr>
<tr>
<td>Net cash used in operating activities</td>
<td>(16,099)</td>
</tr>
</tbody>
</table>
37. Resources provided free of charge

During the reporting period the following resources in excess of $10,000 were provided to other agencies free of charge:

<table>
<thead>
<tr>
<th>Agency</th>
<th>Amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Treasury and Finance</td>
<td>4,654</td>
</tr>
<tr>
<td>Department for Planning and Infrastructure</td>
<td>2,591</td>
</tr>
<tr>
<td>Department of Health</td>
<td>2,053</td>
</tr>
<tr>
<td>Fire and Emergency Services Authority of Western Australia</td>
<td>890</td>
</tr>
<tr>
<td>Department of Education and Training</td>
<td>412</td>
</tr>
<tr>
<td>Department of Indigenous Affairs</td>
<td>370</td>
</tr>
<tr>
<td>Western Australia Police Service</td>
<td>344</td>
</tr>
<tr>
<td>Department of Industry and Resources</td>
<td>305</td>
</tr>
<tr>
<td>LandCorp</td>
<td>244</td>
</tr>
<tr>
<td>Office of Native Title</td>
<td>141</td>
</tr>
<tr>
<td>Department of Housing and Works</td>
<td>132</td>
</tr>
<tr>
<td>Department of Agriculture and Food</td>
<td>96</td>
</tr>
<tr>
<td>The University of Western Australia</td>
<td>82</td>
</tr>
<tr>
<td>Department of Environment and Conservation</td>
<td>75</td>
</tr>
<tr>
<td>Department of the Attorney General</td>
<td>68</td>
</tr>
<tr>
<td>Department of Consumer and Employment Protection</td>
<td>55</td>
</tr>
<tr>
<td>Department of Water</td>
<td>46</td>
</tr>
<tr>
<td>Department for Community Development</td>
<td>33</td>
</tr>
<tr>
<td>WA Electoral Commission</td>
<td>29</td>
</tr>
<tr>
<td>Public Transport Authority</td>
<td>27</td>
</tr>
<tr>
<td>Main Roads Western Australia</td>
<td>18</td>
</tr>
<tr>
<td>Disability Service Commission</td>
<td>18</td>
</tr>
<tr>
<td>Department of Corrective Services</td>
<td>13</td>
</tr>
<tr>
<td>Department of Education Services</td>
<td>10</td>
</tr>
<tr>
<td>Local Government Grants Commission</td>
<td>10</td>
</tr>
</tbody>
</table>

Total: 12,716

Resources provided to other agencies which were less than $10,000 per agency:

Total: 39

Resources provided free of charge to organisations other than departments and statutory authorities:

Total: 1,072

The above figures are costed on the basis of full cost recovery.
38. Commitments for expenditure

(a) Capital expenditure

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:

<table>
<thead>
<tr>
<th></th>
<th>($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Within 1 year</td>
<td>5,682</td>
</tr>
<tr>
<td>Later than 1 year and not later than 5 years</td>
<td>6,327</td>
</tr>
<tr>
<td>Later than 5 years</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>12,009</strong></td>
</tr>
</tbody>
</table>

(b) Operating lease expenditure

These commitments are in respect of non cancellable operating leases contracted for at the balance sheet date but not recognised as liabilities. These leases include office accommodation, office equipment and motor vehicles.

<table>
<thead>
<tr>
<th></th>
<th>($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Within 1 year</td>
<td>8,751</td>
</tr>
<tr>
<td>Later than 1 year and not later than 5 years</td>
<td>46,812</td>
</tr>
<tr>
<td>Later than 5 years</td>
<td>2,106</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>57,669</strong></td>
</tr>
</tbody>
</table>

(c) Other expenditure commitments

These expenditure commitments relate to general administration expenses including IT services, software licensing and maintenance, photographic services and building maintenance, and are payable as follows:

<table>
<thead>
<tr>
<th></th>
<th>($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Within 1 year</td>
<td>16,035</td>
</tr>
<tr>
<td>Later than 1 year and not later than 5 years</td>
<td>18,591</td>
</tr>
<tr>
<td>Later than 5 years</td>
<td>2,445</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>37,071</strong></td>
</tr>
</tbody>
</table>

These commitments are all inclusive of GST.

39. Remuneration of members of the accountable authority and senior officers

Remuneration of Members of the accountable authority

The number of members of the accountable authority, whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the reporting period, fall within the following bands are:

<table>
<thead>
<tr>
<th></th>
<th>0 - 10,000</th>
<th>10,001 - 20,000</th>
<th>120,001 - 130,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/1/07 to 30/6/07</td>
<td>4</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

* - Includes the Chief Executive who is a senior officer and a member of the accountable authority.

The total remuneration of members of the accountable authority is: 181

No members of the accountable authority are members of the Pension Scheme as at 30 June 2007.

Remuneration of Senior Officers

The number of senior officers, other than senior officers reported as members of the accountable authority, whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the reporting period, fall within the following bands are:

<table>
<thead>
<tr>
<th></th>
<th>20,001 - 30,000</th>
<th>50,001 - 60,000</th>
<th>60,001 - 70,000</th>
<th>80,001 - 90,000</th>
<th>90,001 - 100,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/1/07 to 30/6/07</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

The total remuneration of senior officers is: 387

The superannuation included here represents the superannuation expense incurred by the Authority in respect of senior officers other than senior officers reported as members of the accountable authority.

One senior officer is a member of the Pension Scheme as at 30 June 2007.
40. Financial Instruments

(a) Financial Risk Management Objectives and Policies

Financial instruments held by the Authority are cash and cash equivalents, receivables, accrued revenue, repayable grant and payables. The Authority has limited exposure to financial risks. The Authority’s overall risk management program focuses on managing the risks identified below.

**Credit risk**
The Authority trades only with recognised, creditworthy third parties. The Authority 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 Authority’s exposure to bad debts is minimal. There are no significant concentrations of credit risk.

**Liquidity risk**
The Authority 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 risk**
The Authority is exposed to interest rate risk primarily on cash and cash equivalents. Restricted cash and repayable grant are non-interest bearing and there are no borrowings or Treasurer’s advance.

(b) Financial Instrument disclosures

**Interest rate risk exposure**
The following table details the Authority’s exposure to interest rate risk as at the balance sheet date.

<table>
<thead>
<tr>
<th>Financial instruments</th>
<th>Weighted Average Effective Interest Rate %</th>
<th>Variable Interest Bearing ($'000)</th>
<th>Non Interest Bearing ($'000)</th>
<th>Total ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>As at 30/6/07</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>6.142</td>
<td>24,275</td>
<td>47</td>
<td>24,322</td>
</tr>
<tr>
<td>Restricted cash assets</td>
<td>-</td>
<td>413</td>
<td></td>
<td>413</td>
</tr>
<tr>
<td>Receivables</td>
<td>-</td>
<td>8,507</td>
<td></td>
<td>8,507</td>
</tr>
<tr>
<td>Amounts receivable for services</td>
<td>-</td>
<td>22,728</td>
<td></td>
<td>22,728</td>
</tr>
<tr>
<td>Accrued Revenue</td>
<td>-</td>
<td>6,542</td>
<td></td>
<td>6,542</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>24,275</strong></td>
<td><strong>38,237</strong></td>
<td></td>
<td><strong>62,512</strong></td>
</tr>
<tr>
<td>Financial liabilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payables</td>
<td>-</td>
<td>913</td>
<td></td>
<td>913</td>
</tr>
<tr>
<td>Repayable grant</td>
<td>-</td>
<td>237</td>
<td></td>
<td>237</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>-</td>
<td>7,072</td>
<td></td>
<td>7,072</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>-</strong></td>
<td><strong>8,222</strong></td>
<td></td>
<td><strong>8,222</strong></td>
</tr>
</tbody>
</table>

**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.
41. Contingent liabilities and contingent assets

**Contingent liabilities**

In addition to the liabilities incorporated in the financial statements, the Authority has the following contingent liabilities:

(i) The Authority has pending or potential litigation that may affect the financial position to the value of $649,919.

(ii) There is a pending claim of copyright by Copyright Agency Limited (acting for surveyors) estimated at $50,000 for the paper copying of survey plans by the Authority. This claim arises out of the proposed agreement between the State of Western Australia and Copyright Agency Limited in respect of the use of all copyright materials by the State of which survey plans potentially form a part. Due to the complexity of the issues involved and the dispute by the State in relation to some aspects of liability for copying survey plans, that part of the proposed agreement relating to survey plans has been removed from the agreement that deals with copyright for the whole of the State and is the subject of further negotiations.

(iii) There is at present a claim in the Copyright Tribunal against the State of NSW for copies of digital plans and the use of those plans in the Digital Cadastral Database. This has potential to impact Western Australia but the precedent value and binding nature of a decision of the Copyright Tribunal is at issue. The financial impact of this claim is very uncertain as it may apply to Western Australia. The Authority is currently seeking advice from the State Solicitor's Office as to litigating this claim.

**Contingent assets**

The Authority has no contingent assets other than those reported in the financial statements.

42. Intellectual property

The Authority's intellectual property consists of software; data; records created and processes developed by the Authority as a result of its activity and transactions; publications; products; trademarks, business names, etc; and know-how; in the categories listed below.

At balance sheet date the intellectual property cannot be reliably measured, and accordingly has not been recognised as an asset in the financial statements. Moreover, AASB 138 'Intangible Assets' does not allow internally generated brands, mastheads, publishing titles, customer lists and items similar in substance to be recognised as assets in the financial statements:

1) **Air Photography**
   A collection of images of various parts of Western Australia. The collection dates from 1948 to the current time and has significant historical importance.

2) **Spatial Cadastral Database**
   A single, seamless map of Western Australia covering property boundaries.

3) **Geodetic Survey Marks Database**
   Information that maintains a viable reference framework infrastructure for all survey, mapping and associated land information purposes in Western Australia.

4) **GEONOMA Database**
   Place, feature and road name information for Western Australia, including position, origin, meaning and classification of names.

5) (a) Registered trademarks:
   - SmartPlan
   - SmartRegister
   - Landgate (Authority's logo and branding image)
   - StreetSmart
   - Interragator

5) (b) Registered internet domain names:
   - landonline.com.au
   - landgate.com.au
   - wallis.wa.gov.au

5) (c) Registered business names:
   - AGIMAGE
   - WASTAC - Western Australian Satellite Technology and Applications Consortium
   - WALIS - The Western Australian Land Information System
   - Central Map Agency (CMA)
   - DLI - Department of Land Information
   - Fishing Hotspots
   - DOLA International
   - Landgate WA
6) Copyright, design, artwork and "know how" related to mapping products (digital and analogue) and publications (including internet design).

7) Tenure
   * Tenure Systems - systems containing descriptions of how land is held, eg freehold or reserve.
   * Title and Document Images - digital copies of titles and documents that are held in a central location.

8) Topographic Database/Geodatabase
   Repository of all geographic land information stored in terms of relief, cultural, transport, road centreline, hydrography, property street address, geographic names, ortho-imagery, coastlines and points of interest.

9) Satellite Imagery
   Digital datasets of satellite acquired images maintained in a catalogue archive.

10) Native Title Database
    Spatial data depicting external boundaries of Native Title Applications and Indigenous Land Use Agreements (ILUAs). Native Title Applications are separated into three datasets-
    * Applications filed in the Federal Court.
    * Applications registered with National Native Title Tribunal (NNTT).
    * Determined Applications.

11) Thematic Databases
    Data fundamentally used in the preparation of thematic mapping products, eg StreetSmart Touring Maps, City and Town Series, Street Express, Street Directory, Emergency Service Directories and WA Travellers Atlas.

12) Land and Property Improvements Database
    A repository that contains a description of the physical characteristics of land and improvements to land.

13) Land Valuations Database
    A database of current and previous values determined by the Valuer General.

14) Property Sales and Rentals Database
    A repository of historical sales and rental information integrated with land and property descriptions.

15) Computer Assisted Valuation Methodology
    A suite of integrated software that assists with the mass appraisal of values.

16) Work Management System Database
    A suite of software that provides the recording and allocation of human resources across services.

17) Property/Valuation GIS
    Integrated spatial and textual data displayed via a customised suite of software.

18) Customer Information
    A collection of lists and databases that make up the Authority’s information, location data, commercial activity and interactions.

19) TRIM Database
    A register of hard copy records.

20) Property Street Address Database
    A database of current address details and Geocodes of all property in Western Australia.

21) Soil Grade Classification Sketches
    Analogue Soil Classification Sketches for agricultural land throughout Western Australia used for rating valuations.
43. Events occurring after the balance sheet date

There have been no significant events occurring after 30 June 2007 that affect these financial statements.

44. Remuneration of auditor

Remuneration payable to the Auditor General for the reporting period is as follows:

Auditing the accounts, financial statements and performance indicators 84

45. Affiliated body

The Land Surveyors' Licensing Board is an affiliated body. No payments were made during the period by the Authority. The Board is not subject to the operational control of the Authority and reports to Parliament separately.

46. Supplementary financial information (expressed in whole dollars)

(a) Write offs

During the reporting period $140,000 was written off by the Authority:

Public and other property written off by the Minister (approved on 31 August 2007) 140,000
Amount recovered from Insurance (140,000) 0

The loss was due to the flooding of the North ground office premises in Midland, an act of vandalism, in May 2006.

(b) Losses through theft, defaults and other causes

Losses of public monies and public and other property through theft or default 371
Amount recovered 0

(c) Gifts of Public Property

Gifts of public property provided by the Authority 2,484

47. Special purpose accounts

Special Purpose Account section 16(1)(c) of Financial Management Act

Payroll Deductions

The purpose of the special purpose account is to hold income tax instalments and Government Employees Housing Authority (GEHA) rent contributions, deducted from salaries and wages of employees of the Landgate Group Payroll.

Opening balance 0
Receipts 6498
Payments
  The Australian Taxation Office (6,498)
Closing balance 0

This special purpose account is reported on a cash basis.

48. Indian Ocean Territories Service Delivery Arrangement

The provision of services to the Indian Ocean Territories (IOT) is recouped from the Commonwealth government.

Opening balance 7
Receipts 53
Payments (57)
Closing balance 3

49. Explanatory Statement

This is the Authority's inaugural Annual Report covering its first six months of operations. Prior period actuals are therefore not available and there is no published budget for the period. Consequently variations could not be derived for inclusion in the report.
## 50. Schedule of Income and Expenses by Service

<table>
<thead>
<tr>
<th>Service</th>
<th>Access to Land Information</th>
<th>Valuations</th>
<th>Access to Government Geographic Information</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1/1/07 to 30/6/07</td>
<td>1/1/07 to 30/6/07</td>
<td>1/1/07 to 30/6/07</td>
<td>1/1/07 to 30/6/07</td>
</tr>
<tr>
<td></td>
<td>($'000)</td>
<td>($'000)</td>
<td>($'000)</td>
<td>($'000)</td>
</tr>
</tbody>
</table>

### Income

**Revenue**
- Provision of services: 33,506 ($'000)
- Sale of maps, images and information: 2,184 ($'000)
- International services: 602 ($'000)
- Interest revenue: 931 ($'000)
- Other revenue: 1,072 ($'000)

**Gains**
- Gain on disposal of non-current assets: 9 ($'000)

**Total income**
- 38,394 ($'000)
- 6,052 ($'000)
- 7 ($'000)
- 44,363 ($'000)

### Expenses

- Employee benefit expenses: 22,902 ($'000)
- Supplies & services: 11,875 ($'000)
- Other expenses: 4,136 ($'000)
- Depreciation and amortisation expense: 2,667 ($'000)
- Accommodation expenses: 4,402 ($'000)
- Cost of sales: 69 ($'000)

**Total expenses**
- 46,051 ($'000)
- 9,760 ($'000)
- 1,158 ($'000)
- 56,969 ($'000)

### Profit/(loss) before grants and subsidies from State Government
- (7,747) ($'000)
- (3,708) ($'000)
- (1,151) ($'000)
- (12,606) ($'000)

### Grants and subsidies from State Government

- Service appropriation: 9,985 ($'000)
- Resources received free of charge: 153 ($'000)
- Liabilities assumed by the Treasurer: 293 ($'000)

**Total grants and subsidies from State Government**
- 10,431 ($'000)
- 2,789 ($'000)
- 1,151 ($'000)
- 14,371 ($'000)

### Profit/(loss) before income tax equivalent benefit/(expense)
- 2,684 ($'000)
- (919) ($'000)
- 0 ($'000)
- 1,765 ($'000)

### Income tax equivalent benefit/(expense)
- 3,701 ($'000)

### Profit/(loss) for the period
- 5,466 ($'000)
Certification of Financial Statements

The accompanying financial statements of the Western Australian Land Information Authority have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the period 1 January 2007 to 30 June 2007 and the financial position as at 30 June 2007.

At the date of signing, we are not aware of any circumstances that would render the particulars included in the financial statements misleading or inaccurate.

Katrina Burton  
Member  
Board of Management  
Western Australian Land Information Authority  
11 September 2007

Gail Curtis  
Member  
Board of Management  
Western Australian Land Information Authority  
11 September 2007

Murray Smith  
Chief Finance Officer  
Western Australian Land Information Authority  
11 September 2007
4.2 Key Performance Indicators

The Performance Indicators are reported for the full 12 months of the 2006-07 financial year. This covers the final 6 months of the former Department of Land Information and the first 6 months of the new Western Australian Land Information Authority which commenced operation on 1 January 2007.

The Outcomes, Services and Performance Indicators of the Authority are unchanged from those of the former Department, hence the Performance Indicators have been reported for the full 12 months of the financial year.

Outcome: The State’s administrative, commercial and social systems are supported by a land information base and certainty of ownership and other interests in land.

Service 1: Access to Land Information

Service description: Information about land ownership, land boundaries and geographic features is collected, recorded and made available for use by Government, business and the community.

Key Effectiveness Indicator (1 of 2): Extent to which the State Land Information Capture Program (SLICP) is completed according to target.

<table>
<thead>
<tr>
<th>Percentage of work program completed</th>
<th>Actual 2004-05</th>
<th>Actual 2005-06</th>
<th>Actual 2006-07</th>
</tr>
</thead>
<tbody>
<tr>
<td>Topographic Data Capture/Revision</td>
<td>100%</td>
<td>106%</td>
<td>173%</td>
</tr>
<tr>
<td>Spatial Upgrade</td>
<td>100%</td>
<td>132%</td>
<td>138%</td>
</tr>
<tr>
<td>Ortho-image/mosaic Production</td>
<td>100%</td>
<td>126%</td>
<td>136%</td>
</tr>
<tr>
<td>Aerial Photography Capture</td>
<td>100%</td>
<td>106%</td>
<td>98%</td>
</tr>
<tr>
<td>Property Street Addressing</td>
<td>100%</td>
<td>116%</td>
<td>153%</td>
</tr>
<tr>
<td>Digital Elevation Model Production</td>
<td>100%</td>
<td>154%</td>
<td>131%</td>
</tr>
<tr>
<td>Aerotriangulation</td>
<td>100%</td>
<td>124%</td>
<td>88%</td>
</tr>
<tr>
<td>Road Centreline Maintenance</td>
<td>90%</td>
<td>68%</td>
<td>89%</td>
</tr>
<tr>
<td>Digital Aerial Photography</td>
<td>86%</td>
<td>277%</td>
<td>52%</td>
</tr>
<tr>
<td>Overall Work Program Completion</td>
<td>98%</td>
<td>134%</td>
<td>118%</td>
</tr>
<tr>
<td>Overall Work Program Completion Target</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
</tbody>
</table>

Why is this a key indicator of our performance?

The State Land Information Capture Program (SLICP) comprises related outputs for producing up-to-date, accurate land information data sets to meet customer needs. It is partly negotiated with the independent Western Australian Land Information System (WALIS), a consortium of government agencies that use the land information. The extent to which the SLICP is delivered is an indicator of the currency of the data and therefore the effectiveness of Landgate’s land information base.
How was the indicator derived?

Based on a combination of core and funded activities, the SLICP is a calculated estimate of the amount of work able to be completed which is presented to key WALIS agencies for comment. The various components of the required work are monitored throughout the program year and progress recorded, including the time taken and the direct cost involved.

The percentage completed for each of the component programs is averaged to attain the percentage of overall program completion.

Continuing the more consistent reporting format established last year, individual results are shown in both the tabular form and in the explanatory text.

What does this indicator show?

Overall, the 2006-07 SLICP averaged 18% above the completion target of 100%; however, four of the reportable nine discrete components did not achieve target whilst 5 were above target.

Explanatory comments for each component follow.

Topographic Data Capture
The overall currency of the large-scale topographic database of natural and man-made features in the metropolitan region and country towns was significantly improved in 2006-07. The new-data and revision capture target of 350 map tiles was exceeded by 73%, illustrating the accelerated capture times achievable as data currency improves.

Spatial Upgrade
The Spatial Upgrade Program updates the spatial cadastral database for specific areas of the state each year, and the entire state will be upgraded over time. During 2006-07, the planned work for the year was exceeded by 38% due to an injection of additional capital works funding. At 30 June 2007, 81.1% of the entire state has been upgraded to almost survey accuracy.

Ortho-image/mosaic Production
The Ortho-image/mosaic program revises and expands the existing geo-referenced image coverage of the state each year and is measured by the number of aerial photography images processed. Although the target was increased from last year to 35,000, it was exceeded by 36%. This is primarily due to continuing process improvements.

Aerial Photography Capture
Within the allocated funding, the overall number of aerial photography frames captured in the annual program varies each year according to flight management conditions and regional capture costs. In 2006-07, the programmed capture was achieved with 33,313 frames of photography which was 2% less than the 34,000 frames estimate.
**Property Street Addressing**
Actions towards data matching with other source information, amendments and correction in the maintenance of Property Street Addresses increased in 2006-07. This was associated with preparation for a migration of previously disparate data to a centralized corporate database. As a consequence, the target of 50,000 actions was exceeded by 53%.

**Digital Elevation Model Production**
Digital Elevation Models (DEMs) are an economical tool for defining the surface of large areas of the land and are a component of the ortho-image production process. DEMs are increasingly in demand for environmental and disaster mitigation activities and a more focused production effort to meet this demand has resulted in the 2006-07 target of 25,000 images being exceeded by 31%.

**Aerotriangulation Adjustment**
The aerotriangulation process provides the control values necessary to geo-reference Landgate’s aerial imagery. The 2006-07 achievement of 43,815 images was 12% under the 50,000 estimate due to the sharing of resources to satisfy the increased DEM demand. This re-prioritisation ensured the least impact on customers.

**Road Centreline Maintenance**
In 2006-07, ongoing maintenance activity for the Road Centreline database was incorporated into the Road Centrelines Quality Improvements project which is measured in map tiles completed. The project’s achieved output was 593 tiles which was 11% below the estimate of 669. This is considered an acceptable result against the estimate given the varying complexities of individual map tile content for the south west division of the State.

**Digital Aerial Photography - Increase in State Coverage**
Supporting the initiative for electronic access to land data, the annual program of digitizing new aerial photography both revises existing cover and extends the cover into new areas of the state according to the aerial photography program. In 2006-07, the portion of the aerial photography program providing opportunities to extend the state digital cover delivered an increase of 5.4%, resulting in total state coverage of 56.1% or 1.4 million km². While the increase fell short of the estimated 10.3%, it merely reflects an emphasis on revision of existing cover for the year which balanced the emphasis on new cover in 2005-06. Seasonal adjustments are made to the program where weather becomes a factor.
Outcome: The State’s administrative, commercial and social systems are supported by a land information base and certainty of ownership and other interests in land.

Service 1: Access to Land Information

Service description: Information about land ownership, land boundaries and geographic features is collected, recorded and made available for use by Government, business and the community.

Effectiveness Indicator (2 of 2): Claims against registered interests, as a result of fraud, negligence or errors, settled by the Crown.

<table>
<thead>
<tr>
<th></th>
<th>Actual 2004-05</th>
<th>Actual 2005-06</th>
<th>Target 2006-07</th>
<th>Actual 2006-07</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of claims settled by Crown</td>
<td>0</td>
<td>1</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Why is this a key indicator of our performance?

The indicator provides a measure of the State’s success in maintaining an accurate land titles register. It shows the settled claims against the State arising from fraud, negligence or errors involving the certainty of land ownership within the State.

How was the indicator derived?

The indicator is derived from a register that records new, current or rejected claims made for monetary compensation against the State concerning registered interests in land, under the Transfer of Land Act (excludes ex gratia payments).

The following definitions apply:

“Fraud” means the illegal activities by a person or persons other than the registered owner or owners to effect changes to the existing interests recorded on a Certificate of Title or other land transaction document.

“Negligence or errors” means the actions or errors attributed to Landgate or to conveyancers, but not detected by Landgate, which affect the land register or clients’ ability to successfully complete land transactions.

What does the indicator show?

The absence of successful claims indicates that no significant underlying trend involving fraud, negligence or errors is apparent.
Outcome: The State’s administrative, commercial and social systems are supported by a land information base and certainty of ownership and other interests in land.

Service 1: Access to Land Information

Service description: Information about land ownership, land boundaries and geographic features is collected, recorded and made available for use by Government, business and the community.

Key Efficiency Indicator (1 of 2): Average cost per land registration action

<table>
<thead>
<tr>
<th></th>
<th>Actual 2004-05</th>
<th>Actual 2005-06</th>
<th>Target 2006-07</th>
<th>Actual 2006-07</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average cost per land registration action</td>
<td>$25.30</td>
<td>$25.39</td>
<td>$30.65</td>
<td>$26.74</td>
</tr>
</tbody>
</table>

Why is this a key indicator of our performance?

Land registration actions include a range of activities associated with registered land transactions. The most common include document searches, examination and registration of interests on land. The last two involve incorporating changes made to a Certificate of Title. Typically, changes concern land ownership details on a title, applications for a new title for subdivisional land development, caveats, leases, powers of attorney, and other minor adjustments to land titles.

The indicator provides a measure of the full cost of recording on Government guaranteed land titles the range of interests, boundaries and ownership relevant to that land. This is a clear indicator of the efficiency with which the land registration system and service is maintained.

How was the indicator derived?

The number of transactions is derived from a recording and checking system that reports the number of:
- Documents examined for registration against the title;
- Certificates of title created;
- Document search requests received; and
- Number of Lots created

The cost of registration actions includes all direct costs and an appropriate share of indirect and overhead recurrent costs. The cost of land registration actions is recovered via charges to users for each transaction. Each charge is calculated on a full cost recovery basis.
What does this indicator show?

This year, the agency dealt with its second highest level of registration transactions on record, backed by a strong property market activity. The number of registration actions achieved was 18.4% higher than the target, resulting in the average cost per transaction being 12.7% lower than anticipated.
Outcome: The State’s administrative, commercial and social systems are supported by a land information base and certainty of ownership and other interests in land.

Service 1: Access to Land Information

Service description: Information about land ownership, land boundaries and geographic features is collected, recorded and made available for use by Government, business and the community.

Key Efficiency Indicator (2 of 2):

<table>
<thead>
<tr>
<th></th>
<th>Actual 2004-05</th>
<th>Actual 2005-06</th>
<th>Target 2006-07</th>
<th>Actual 2006-07</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average cost per land information action</td>
<td>$32.04</td>
<td>$34.81</td>
<td>$43.49</td>
<td>$29.05</td>
</tr>
</tbody>
</table>

Why is this a key indicator of our performance?

Land information actions include a range of activities associated with the capture, production and maintenance of physical land and land boundary information in Landgate’s datasets. These datasets include information about:
- Cadastre;
- Geodetic marks;
- Administrative boundaries;
- Landscape relief (ie contours);
- Cultural, or built environment, and natural features;
- Air photography;
- Satellite imagery;
- Geographic Names;
- Property Street Addresses;
- Road Centreline (ie position of constructed roads);
- Native Title Claims; and
- Baselines/territorial sea limits

The indicator provides a measure of the full cost of maintaining an up-to-date Government land information base and the costs involved represent a key indicator of efficiency.

How was the indicator derived?

The number of actions is derived from recording systems that report the above list of items.

The cost of land information actions includes all direct costs and an appropriate share of indirect and overhead recurrent costs.
What does this indicator show?

The number of actions achieved was 47.5% higher than the target, resulting in the average cost per transaction being 33.2% lower than anticipated. Continuing technology improvements, refinement of processes and additional resources dealing with land boundary information actions contributed to the variance from the target.
**Outcome:** Independent valuations support Governments’ collection of rates and taxes, and management of property assets.

**Service 2:** Valuations

**Service description:** An impartial valuation and property consultancy service.

**Key Effectiveness Indicator (1 of 2):** International standards for accuracy and uniformity of rating and taxing values are met.

<table>
<thead>
<tr>
<th></th>
<th>Actual 2004-05</th>
<th>Actual 2005-06</th>
<th>Target 2006-07</th>
<th>Actual 2006-07</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Benchmark against international standards for accuracy using Median Value Price Ratio Test</strong>&lt;sup&gt;1&lt;/sup&gt;:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross Rental Value</td>
<td>92.75%</td>
<td>92.93%</td>
<td>&gt;92.5%</td>
<td>94.00%</td>
</tr>
<tr>
<td>Unimproved Value</td>
<td>89.75%</td>
<td>92.38%</td>
<td>&gt;92.5%</td>
<td>92.59%</td>
</tr>
<tr>
<td><strong>Coefficient of dispersion to check uniformity of values:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross Rental Value</td>
<td>5.74%</td>
<td>6.02%</td>
<td>&lt;7.00%</td>
<td>4.39%</td>
</tr>
<tr>
<td>Unimproved Value</td>
<td>9.18%</td>
<td>8.67%</td>
<td>&lt;15.00%</td>
<td>11.07%</td>
</tr>
</tbody>
</table>

<sup>1</sup> - Median Value Price Ratio Test has been used since 2005-06. As explained below, previously the Mean Ratio Test was used and those results have been reported for 2004-05.

**Why is this a key indicator of our performance?**

State and local governments rely on impartial, uniform and accurate property values as a base for levying rates and taxes. Therefore, measuring the uniformity and accuracy of valuations provides a useful indicator of our contribution to their effectiveness in meeting this outcome.

**How was this indicator derived?**

The uniformity and accuracy of Unimproved Values are checked against international ratio standards published by the International Association of Assessing Officers (IAAO) in their ‘Standard on Ratio Studies’. Coefficient of Dispersion (COD) and the Median Value Price Ratio (MPR) tests are the key standards. These are used extensively in both Australia and New Zealand. Both were adopted as ideal indicators suited to Western Australia. Gross Rental Values are compared against our own standards developed in 1998 along similar lines to the IAAO land value standards.
Last year the MPR replaced the Mean Ratio Test (MRT) used by the Valuer General since 1995-96. It is noted that the MPR test produces similar results to the MRT, however the Median rather than the Mean is considered to be the superior measure. IAAO Standards state that “the overall level of appraisal for a jurisdiction.... for vacant land.... should be between 90 percent and 110 percent”, and that the “Coefficient of Dispersion (COD) for vacant land should be 20 percent or less”. In larger urban jurisdictions dealing with uniform land releases and availability of sales, the COD should be <15%.

For Unimproved Values the Valuer General of Western Australia has set an MPR standard of >92.5% and a COD of <15%.

While there is currently no international standard for Gross Rental Values, the Valuer General has adopted the same accuracy and uniformity measures applying to Unimproved Values but with a tighter COD target of <7%.

The quality of the outcome is reflected in the extent to which the results exceed the minimum targets.

**What does this indicator show?**

For Unimproved Values the outcomes show the following:

The MPR shows 92.59% against a target of >92.5%. This outcome is slightly better than that in 2005-06 and just above the target figure. The continuing rapid escalation of land prices has increased the difficulty in determining the level of assessment as at the date of valuation, meaning that this year’s result is very good. In these circumstances, the assessed values are more likely to be slightly below the market than in periods of more stable land prices.

The COD of 11.07% is not as good as the 2005-06 result of 8.67% and while higher than preceding years, it remains just inside the international standard. It reflects the difficulties associated with assessing values in a land market experiencing significant increases in selling prices over a short period. The total land value contained in the 2006-07 valuation roll was significantly higher than that for the previous year with most indicators suggesting that the market peaked in many areas soon after the date of valuation of 1 August 2006. The COD is a measure of the divergence between the assessed land values and unadjusted selling prices measured over the 3 month period 1 June to 31 August, being either side of the date of valuation. With the date of valuation set almost midway within this period, it is understandable that there will be increased upwards pressure on the COD compared to past years, where land price movement had been comparatively much flatter.

For Gross Rental Values the outcomes show the following:

The MPR shows 94.00% against a target of >92.5%. This outcome is similar to 2005-06 and is well within the target range.
The COD of 4.39% is better than last year’s good result of 6.0%, and remains consistent with the results achieved over the past six years, and well inside the adopted standard.

Taken together, the results of these tests show a very satisfactory outcome.
Outcome: Independent valuations support Governments’ collection of rates and taxes, and management of property assets.

Service 2: Valuations

Service description: An impartial valuation and property consultancy service.

Key Effectiveness Indicator (2 of 2): Adjustments to rating and taxing values as a result of Objections and Appeals as a percentage of total values in force.

<table>
<thead>
<tr>
<th></th>
<th>Actual 2004-05</th>
<th>Actual 2005-06</th>
<th>Target 2006-07</th>
<th>Actual 2006-07</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adjustments to rating</td>
<td>0.02%</td>
<td>0.02%</td>
<td>&lt;0.2%</td>
<td>0.008%</td>
</tr>
<tr>
<td>and taxing values as a</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>result of Objections and</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appeals as a percentage</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>of total values in force</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Why is this a key indicator of our performance?

The percentage of values amended as a consequence of owners exercising their right to challenge values is a reasonable measure of the integrity and fairness of the values contained in Valuation Rolls.

How was this indicator derived?

The figure is derived by dividing the number of values that have been amended as a result of an objection or appeal by the total number of rating and taxing values in force.

What does this indicator show?

At 30 June 2007, there were 1,836,761 values in force in Western Australia, reflecting an increase of 52,877 over the previous year. During the year, only 146 of these were amended as a result of formal objections and appeals lodged with the Valuer General. This indicates that less than one in every 12,580 values is amended after formal review.

Apart from the effectiveness of the valuation process in WA, these types of results also show the stability of and acceptance of the valuation base by rate and taxpayers.
Outcome: Independent valuations support Governments’ collection of rates and taxes, and management of property assets.

Service 2: Valuations

Service description: An impartial valuation and property consultancy service.

Key Efficiency Indicator: Average cost per valuation.

<table>
<thead>
<tr>
<th></th>
<th>Actual 2004-05</th>
<th>Actual 2005-06</th>
<th>Target 2006-07</th>
<th>Actual 2006-07</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average cost per valuation</td>
<td>$12.82</td>
<td>$15.47</td>
<td>$12.00</td>
<td>$12.37</td>
</tr>
</tbody>
</table>

Why is this a key indicator of our performance?

The number of valuations made and the average cost per valuation provide a reliable measure of overall performance against forecast targets and previous years’ outcomes. Some variation does occur from year to year due to the cyclical nature of the Gross Rental Valuation (GRV) program, with 2006-07 being a year of significantly heightened GRV based mass appraisal activity in the Perth Metropolitan Region.

How was this indicator derived?

Cost per value refers to the total cost per value of unimproved and gross rental values including general valuations, interim valuations, objections, appeals and queries made during the financial year, and other valuations including stamp duty, market, and asset valuations, and property related valuation consultancy services.

The total cost includes all direct costs and an appropriate share of indirect and overhead recurrent costs.

What does this indicator show?

The average cost per valuation of $12.37 is only 3.08% higher than the target $12.00. This outcome needs to be considered in conjunction with the 2005-06 results when there was not a major metropolitan general valuation program leading to the reporting in the year of a significantly lower number of valuations resulting in a higher cost per value at $15.47.
**Outcome:** Coordinated access to Western Australian Land Information System (WALIS) community members’ geographic information supports the management and development of the State.

**Service 3:** Access to Government Geographic Information

**Service description:** Land or geographic information from WALIS community members (WCM) is managed in a coordinated way so that data held by WCM can be integrated and readily accessed to meet government, business and community needs.

<table>
<thead>
<tr>
<th>Key Effectiveness Indicator</th>
<th>Useability of WALIS spatial information is determined by user awareness, acceptance and reuse:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Awareness</strong></td>
<td>32%</td>
</tr>
<tr>
<td>Percentage increase in first time participants at WALIS functions</td>
<td>5%</td>
</tr>
<tr>
<td><strong>Acceptance</strong></td>
<td>N/A&lt;sup&gt;1&lt;/sup&gt;</td>
</tr>
<tr>
<td>Percentage increase in the number of first time customers accessing spatial information from WALIS community members</td>
<td></td>
</tr>
<tr>
<td><strong>Reuse</strong></td>
<td>N/A&lt;sup&gt;1&lt;/sup&gt;</td>
</tr>
<tr>
<td>Percentage increase in the number of return customers accessing spatial information from WALIS community members</td>
<td></td>
</tr>
</tbody>
</table>

---

<sup>1</sup> The baseline developed in 2003-04 was based on data collected over a two-month period, and may not have reflected a full 12-month cycle.

<sup>2</sup> WALIS Forum attendance is included in this assessment. The Forum occurs each 18 months and may not therefore occur in some financial years.
Why is this a key indicator of our performance?

The Western Australian Land Information System (WALIS) is an alliance of State Government agencies, local government and private organisations that share and make available land-related information to the private sector and the community. The role of the WALIS Office is to facilitate and coordinate this access to high quality spatial information. Effective access can be demonstrated by the useability of spatial information, and this is reflected by user awareness, acceptance and reuse.

How was the indicator derived?

Awareness is measured in terms of the number of first time and repeat participants recorded at WALIS educational and information functions, including the WALIS Forum that is held once every 18 months. The WALIS Office maintains contact information about participants and is able to report on the number who attend for the first time and the number who have attended previously.

Acceptance and Reuse is measured in terms of the number of new and existing customers of WALIS spatial data and information custodians. Each year, selected WALIS agencies collect and report the number of new and existing customers who access spatial information. This data is then collated by the WALIS Office to determine the annual average percentages for new and repeat customers.

In 2005-06, agencies were, for the first time, asked to include details of spatial information that they provided to customers via the Internet using their own agency web-sites.

What does the indicator show?

Awareness This indicator shows continuing interest in WALIS activities. In 2006-07, WALIS Forum attracted over 650 people, including many first-time attendees, which greatly increased the percentage of new participants.

Acceptance and Reuse The Acceptance figure for 2006-07 was extremely high due to the Department of Industry and Resources (DoIR) modifying the way in which its customers were reported, using internet use for the first time. It also appears the very high number of first time customers to DoIR reflects the increase in awareness of the availability of spatial information relating to the mining sector, and the number of potential share investors seeking information about this booming industry. The number of re-use customers did not increase, however data was not available from the Department of Water, which contributed significantly to the numbers of customers in 2005-06.
Outcome: Coordinated access to Western Australian Land Information System (WALIS) community members’ geographic information supports the management and development of the State.

Service 3: Access to Government Geographic Information

Service description: Land or geographic information from WALIS community members (WCM) is managed in a coordinated way so that data held by WCM can be integrated and readily accessed to meet government, business and community needs.

Key Efficiency Indicator: Average cost per Key Result Area.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Average cost per Key Result Area</td>
<td>$285,833</td>
<td>$254,167</td>
<td>$275,167</td>
<td>$373,333</td>
</tr>
</tbody>
</table>

Why is this a key indicator of our performance?

The WALIS Office is responsible for managing and coordinating the achievement of its Annual Business Plan, which aims to meet the priorities and objectives set out in the WALIS Strategy 2004-2007. In 2006-07 the Business Plan again comprised six Key Result Areas. Therefore the average cost of delivering the six Key Result Areas has been adopted as a useful measure of efficiency.

How was the indicator derived?

The six Key Result Areas are contained in the WALIS Annual Business Plan. The total cost of these projects reflects the entire cost of the WALIS Office, and includes all direct costs and an appropriate share of indirect and overhead recurrent costs. The six areas are policy, relationship management, data quality, data infrastructure and access, framework and business operations.

What does the indicator show?

For 2006-07, the average cost per Key Result Area was $373,333, 36% higher than this years target and 47% higher than 2005-06. Additional costs can be attributed to several elements including an additional position created late in 2006 as part of the WALIS Office restructure (temporary structure in place pending additional funding provisions), costs associated with consultancy services obtained for SLIP Pricing Framework, project management of the ANZLIC Metadata Project, services obtained in the redevelopment of the WALIS Website and a bigger than expected number of registrations at the 2006 WALIS Forum. While the cost of running the WALIS Forum was greater largely due to the 25% higher attendance rate than initially budgeted, revenue from Forum was correspondingly greater as well.
Certification of Key Performance Indicators

In the opinion of the Board of Management, Western Australian Land Information Authority, the accompanying key performance indicators:
  ▪ are based on proper records;
  ▪ are relevant and appropriate for assisting users to assess the Authority’s performance;
  and
  ▪ fairly represent the Authority’s performance for the year ended 30 June 2007.

Katrina Burton
Member
Board of Management
Western Australian Land Information Authority
11 September 2007

Gail Curtis
Member
Board of Management
Western Australian Land Information Authority
11 September 2007
INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

WESTERN AUSTRALIAN LAND INFORMATION AUTHORITY
FINANCIAL STATEMENTS FOR THE PERIOD 1 JANUARY 2007 TO 30 JUNE 2007
KEY PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2007

I have audited the accounts, financial statements, controls and key performance indicators of the Western Australian Land Information Authority.

The financial statements comprise the Balance Sheet as at 30 June 2007, and the Income Statement, Statement of Changes in Equity and Cash Flow Statement for the year then ended, a summary of significant accounting policies and other explanatory Notes.

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

Board’s Responsibility for the Financial Statements and Key Performance Indicators
The Board is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Treasurer’s Instructions, and the key performance indicators. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements and key performance indicators that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; making accounting estimates that are reasonable in the circumstances; and complying with the Financial Management Act 2006 and other relevant written law.

Summary of my Role
As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements, controls and key performance indicators based on my audit. This was done by testing selected samples of the audit evidence. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. 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 key 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 key performance indicators.
Western Australian Land Information Authority
Financial Statements for the period 1 January 2007 to 30 June 2007
Key Performance Indicators for the year ended 30 June 2007

Audit Opinion
In my opinion,

(i) the financial statements are based on proper accounts and present fairly the financial position of the Western Australian Land Information Authority at 30 June 2007 and its financial performance and cash flows for the period ended on that date. They are in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Treasurer’s Instructions;

(ii) the controls exercised by the Authority provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions; and

(iii) the key performance indicators of the Authority are relevant and appropriate to help users assess the Authority’s performance and fairly represent the indicated performance for the year ended 30 June 2007.

COLIN MURPHY
AUDITOR GENERAL
14 September 2007
4.3 Ministerial Directives

Under section 65(3) of the Land Information Authority Act 2006 (the Act), Landgate is required to include text of any directions in its annual report. There were no directives relevant to the setting of desired outcomes or operational objectives, the achievement of desired outcomes or operational objectives, investment activities, and financing activities.

4.4 Other Financial Disclosures

Pricing Policies of Services Provided

Landgate Pricing Policies
Under Treasurer’s Instruction 903, section 4(x), Landgate is required to advise of the policies underlying the pricing of its goods and services.
Until 31 December 2006 the fees and charges Landgate applied to its goods and services were determined by:

(a) the application of the principle of recovering the full or partial cost of the product or service in accordance with the WA Government’s Land Information Pricing Policy; or
(b) the maintenance of parity pricing with similar products in the market place; or
(c) the suppliers, where Landgate acts as the agent.

From 1 January 2007, prices were determined in accordance with the pricing principles in s(16) of the Act.
A pricing framework for determining the prices of goods and services produced and delivered by Landgate has been developed and endorsed. It ensures that the Agency complies with the pricing principles contained in the Act and generates sufficient revenue to meet Landgate’s business objectives. Processes and procedures are being implemented within the pricing framework to ensure prices are set in a transparent, systematic and defensible way.
For the major categories of goods and services provided by Landgate, the following applies:

- Land Registrations
  Land transaction document registration and survey plan lodgement.

  The setting of fees is made under the process contained in the Transfer of Land Act 1893, the Strata Titles Act 1985 and the Registration of Deeds Act 1856.

  The basis for determining the cost of these services is in accordance with the concepts set out in “Costing and Pricing Government Outputs – Guidelines for Use by Agencies” produced by the Department of Treasury and Finance. The 2006/2007 schedule of fees relating to document registration and survey plan lodgement was implemented on 10 July 2006. The amendment regulations detailing this schedule of fees were published in the Government Gazette on 4 July 2006.
• Land Searches
  Similarly the schedule of fees for inspecting and copying (searching) land registration information, including certificates of title, survey plans and documents, was implemented on 10 July 2006 and published in the Government Gazette on 4 July 2006.

• Land Valuations
  Valuations and valuation consulting services are made under the powers contained within the Valuation of Land Act 1978. Until 31 December 2006 these products were priced on a cost recovery basis in accordance with the concepts set out in ‘Costing and Pricing Government Outputs – Guidelines for Use by Agencies’ produced by the Department of Treasury and Finance. From 1 January 2007 the pricing principles in the Act applied.

• Other Goods and Services
  These products and services cover a broad range of technical and market driven endeavours and include:
  • maps and aerial photography;
  • remote sensing satellite imagery;
  • land claim mapping;
  • geospatial data sales;
  • property value and sales information;
  • land information enterprises; and
  • land and property market.

Until 31 December 2006, the prices for these products were determined by applying the principles previously detailed. From 1 January 2007, prices have been determined in accordance with the pricing principles as detailed in the Act and in accord with the pricing framework. Prices applying to these products and services are available from Landgate Midland and online.
**Capital Works**

Landgate’s capital works consists of five programs:

- **Data Quality Improvement:**
  Landgate maintains fourteen fundamental datasets that are critical to the land information requirements of government and the private sector. This program will ensure the data meets the quality requirements of users.

- **Land Market Services:**
  The primary activities of this program include developing web-enabled service delivery and business solutions that will result in significant improvements in service delivery and operational efficiencies through e-commerce.

- **Access to Land and Property Improvements:**
  This program is about maintaining an environment to host Landgate’s land and property data, in addition to other agencies’ data, aimed at providing efficient, improved, and integrated online services to Government and the public of Western Australia.

- **Shared Land Information Platform (SLIP):**
  This program established a Shared Land Information Platform across government, enabling government agencies to share information in a whole of government context.

- **Business Infrastructure:**
  This program maintains and upgrades the business systems and infrastructure that underpin Landgate’s operations. It includes accommodation, hardware, software, and networks to allow improved customer and staff access, greater response, and better functionality through automation, security, and monitoring.

Capital expenditure for the 6 months ended 30 June 2007 was as follows:

<table>
<thead>
<tr>
<th>Program</th>
<th>Capital Expenditure ($'000)</th>
<th>Estimated Cost to Complete ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data Quality Improvement</td>
<td>724</td>
<td>69</td>
</tr>
<tr>
<td>Land Market Services</td>
<td>1,854</td>
<td>425</td>
</tr>
<tr>
<td>Access to Land and Property Improvements</td>
<td>486</td>
<td>42</td>
</tr>
<tr>
<td>Shared Land Information Platform</td>
<td>1,873</td>
<td>0</td>
</tr>
<tr>
<td>Business Infrastructure</td>
<td>3,394</td>
<td>1,194</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>8,331</strong></td>
<td><strong>1,730</strong></td>
</tr>
</tbody>
</table>

With the exception of SLIP, delays were experienced across the remaining programs causing work to be carried over for completion in the early stages of 2007/08.
Employment and Industrial Relations

Skills Acquisition Plan
The 2006/2007 corporate training budget has been used to fund the Skills Acquisition Plan (SAP). This focused on building the skills and knowledge needed in Landgate, as determined by the Values project, the core workplace competencies in Perfect Balance (Landgate’s staff performance development system), and feedback from managers and staff. The training offered gave staff the opportunity to gain the skills they required for their work, and also developed their skills for future roles and career progression.

Courses included Business System Analyst Skills, Innovative Recruitment, Career Development, Coaching Skills, Negotiation Skills and Management Development. In addition to this, the SAP covered ongoing and compliance related training, such as Occupational Safety and Health, First Aid and Grievance Management. Additional on-line courses were available for staff through our E–learning portal.

XPT Leadership Program
The XPT Leadership Program, for executive and senior managers, held a range of workshops during the last twelve months, each designed to address key leadership and management skill gaps. As well as existing leaders, places were also allocated to Landgate’s future leaders. The XPT Leadership Program is aligned to the strategic direction of the agency and is a key strategy to generate cultural change. Workshops have covered a diverse range of areas including strategic risk, giving and receiving feedback, customer service, project management, coaching skills, emotional intelligence and innovative recruitment. Work-based action learning projects were also run to identify key corporate strategies for future development. Leaders on this program were provided with coaches to assist them in translating what they had learned into action.

PRINCE2
Project Management using the PRINCE2 methodology (PRojects In Controlled Environments), is fast becoming the preferred method that government agencies use to plan and successfully deliver their strategic projects. Landgate has been one of the leaders in Western Australia with the early take up of this best practice approach. Over 200 staff from all levels and from within each division have participated in the various training programs to date. 58 staff chose to continue the intensive studies and exams and were rewarded when they attained the internationally recognised PRINCE2 Practitioner certification.
**Employee Profile**

**Employee Representation by Division**

<table>
<thead>
<tr>
<th>Division</th>
<th>2006/2007 % of employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Services</td>
<td>9.32</td>
</tr>
<tr>
<td>Information Access</td>
<td>17.21</td>
</tr>
<tr>
<td>Information Management</td>
<td>14.88</td>
</tr>
<tr>
<td>Information Services</td>
<td>51.77</td>
</tr>
<tr>
<td>Office of the Chief Executive</td>
<td>2.19</td>
</tr>
<tr>
<td>Strategic Planning and Development</td>
<td>4.63</td>
</tr>
</tbody>
</table>

Landgate’s average full-time equivalent level for 2006/2007 was 849 employees. During the year, 297 vacant positions were filled on a permanent or fixed term basis.

**Employee Representation by Employment Status**

<table>
<thead>
<tr>
<th></th>
<th>05/06 % of employees</th>
<th>06/07 % of employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full-time</td>
<td>86.9</td>
<td>85.8</td>
</tr>
<tr>
<td>Part-time</td>
<td>12.1</td>
<td>13.2</td>
</tr>
<tr>
<td>Casual</td>
<td>&lt;1</td>
<td>&lt;1</td>
</tr>
<tr>
<td>Permanent</td>
<td>81</td>
<td>83.4</td>
</tr>
<tr>
<td>Fixed Term Contract</td>
<td>18</td>
<td>15.6</td>
</tr>
<tr>
<td>Casual</td>
<td>&lt;1</td>
<td>&lt;1</td>
</tr>
</tbody>
</table>

**Employee Safety and Workers Compensation**

Landgate has an ongoing commitment to Employee Safety. The Occupational Health and Safety committee meet regularly to assess, advise on and improve safety in the workplace. Landgate is proactive when it comes to preventing occupational injuries.

Landgate has an injury management policy to assist in the rehabilitation of injured and sick employees. We also have close associations with several private sector rehabilitation services providers to ensure that Landgate employees are fully supported during this difficult time.

During the 2006/2007 financial year, Landgate had three reported Workers Compensation Claims.

**Wellness Program**

During the year, a comprehensive Wellness Calendar was implemented. Events included: vision checks (National Glaucoma Week); weight management; skin cancer checks; hearing tests; flu vaccinations and fitness level testing. There were also activity based programs such as ‘Climb to the Top’, the annual Landgate Fun Run and Bike to Work Week.
4.5 Governance Disclosures

An insurance premium for the period 1 January 2007 to 1 January 2008, totalling $12,020.00, was paid to indemnify the Western Australian Land Information Authority’s Directors against a liability incurred under sections 13 or 14 of the Statutory Corporations (Liability of Directors) Act 1996.

4.6 Other Legal Requirements

Advertising

Expenditure specified under the Electoral Act 1907

In accordance with Section 175ZE of the Electoral Act 1907, Landgate incurred the following expenditure in advertising agencies, market research organisations, polling organisations, direct mail and media advertising.

In relation to particular classes of expenditure, Landgate reports the following (amounts shown include GST):

**Advertising Agencies**
- Vinten Browning - $6,847.50

**Market Research Organisations**
- Research Solutions - $73,876.00

**Polling Organisations**
- Nil

**Direct Mail Organisations**
- Nil

**Media advertising organisations**
- Media Decisions - $5,897.71

The total amount paid by Landgate for expenditure specified in the Act during 2006/2007 was $86,621.21.

Disability and Inclusion Plan Outcomes

The Landgate Disability Access and Inclusion Plan (DAIP) has been submitted to the Disability Services Commission (DSC).

This five year plan includes ongoing consultation with Landgate staff, stakeholders and the general public regarding Landgate’s ability to provide access to our products, services and facilities for all Western Australians. A feature of the DAIP is an action plan to be managed by a consultative group of staff and stakeholders with particular interest in issues of disability and access. A report on progress is presented to DSC each year as well as published internally. The immediate actions
for the Landgate DAIP aim to encourage feedback on the plan as well as some internal promotion of the DAIP and invitations to staff to provide suggestions and be involved in the ongoing improvements for access.

**Equal Opportunity Outcomes**

**Women in Management**

<table>
<thead>
<tr>
<th>Objective 2006</th>
<th>Actual 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Distribution (Equity Index)</td>
<td>50</td>
</tr>
<tr>
<td>Representation in SES</td>
<td>-</td>
</tr>
<tr>
<td>Management Tier 1</td>
<td>-</td>
</tr>
<tr>
<td>Management Tier 2</td>
<td>-</td>
</tr>
<tr>
<td>Management Tier 3</td>
<td>-</td>
</tr>
<tr>
<td>Management Tier 2 &amp; 3 Combined</td>
<td>13%</td>
</tr>
</tbody>
</table>

Landgate continues to make good progress in its representation of women at senior levels.

**Diversity Progress Report - Representation**

<table>
<thead>
<tr>
<th>Objective 2006</th>
<th>Actual 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indigenous Australians % representation</td>
<td>1</td>
</tr>
<tr>
<td>Equity Index</td>
<td>7</td>
</tr>
<tr>
<td>Culturally Diverse Backgrounds % representation</td>
<td>6.6</td>
</tr>
<tr>
<td>Equity Index</td>
<td>61</td>
</tr>
<tr>
<td>People with Disabilities % representation</td>
<td>2</td>
</tr>
<tr>
<td>Equity Index</td>
<td>61</td>
</tr>
<tr>
<td>Youth % representation</td>
<td>7.7</td>
</tr>
<tr>
<td>Equity Index</td>
<td>NA</td>
</tr>
</tbody>
</table>

**Compliance with Public Sector Standards and Ethical Codes (Public Sector Management Act 1994, s31 (1))**

**Human Resource Management Standards, Public Sector Standards and Ethical Codes Compliance Statement.**

My report in line with the Commissioner's guidelines is as follows:

In the administration of the Authority I have complied with the Public Sector Standards in regard to recruitment, selection and appointment, transfer, secondment, redeployment, termination, discipline, grievance resolution, the Western Australian Code of Ethics and our Code of Business Conduct.

I have put in place sufficient internal controls and checks designed to ensure such compliance to satisfy myself that the above statement is correct.

**Breach of Standard Claims 2006/2007**

No breach of standard claims were lodged during the year.
Investigations
No investigations were undertaken during the year by the Office of Public Sector Standards Commissioner in accordance with Section 24 of the Act.

Compliance Audits
No compliance audit was undertaken during the year by the Office of the Public Sector Standards Commissioner.

Grahame Searle
Chief Executive

Recordkeeping Plans
The following information is provided as required by State Records Commission Standard 2.

Landgate’s Recordkeeping Plan 2004, required under s19 of the State Records Act 2000, was approved for a period of five years by the State Records Commission on 7 October 2004.

There have been no significant changes to recordkeeping since approval of the Plan. A re-evaluation is planned as part of the future implementation of an electronic document and records management system.

In accordance with the Plan, online recordkeeping training was introduced in May 2005 for all employees. In excess of 1,000 existing and past employees have undertaken training that provides awareness of recordkeeping principles and issues, and supports compliance with the Plan. The training refers to Landgate’s recordkeeping policies involving employee’s recordkeeping responsibilities.

All existing staff enrolled in the training and all new employees were enrolled as part of their induction training and were required to complete the course within two months of appointment.

Over 90 per cent of the employees who have completed the course described it as informative, essential or stimulating, and a valuable tool for improving their understanding of recordkeeping.
Information Statement
A legal right of access is provided to documents held by all State and Local Government agencies by the Western Australian Freedom of Information Act 1992.

Three valid applications were received seeking access to non-personal information. Statistics about those applications are provided in the Information Commissioner's Annual Report at www.foi.wa.gov.au.

Information Enquiries
Requests for access to documents should be made, in the first instant, to the Customer Service Officers at the agency’s public counter. Often material may be made available without the need to formalise a request under Freedom of Information.

A formal FOI application is required to access documents that are not available as part of the normal course of business.

Receipt of FOI Applications
FOI applications, payments, correspondence and general enquiries should be directed to:
FOI Coordinator,
Landgate
PO Box 2222,
Midland WA 6936;
Telephone (08) 9273 7565
Facsimile (08) 9273 7666.

FOI application forms are available from the agency’s website at http://www.landgate.wa.gov.au/ or from the FOI Coordinator.

Fees and Charges
The rate of fees and charges are set under the FOI Act.
- Application fee for non-personal information is $30.00.
- There are no fees for applications for personal information about the applicant.
- Charges for dealing with the application are set at a standard rate of $30.00 per hour, or pro rata for a part of an hour.
- Charges for supervising inspection of documents are set at a standard rate of $30.00 per hour, or pro rata for a part of an hour.
- Charges for photocopying are $30.00 per hour for staff time and 20c per copy.
- Charges for time taken by staff transcribing information from a tape or other device are set at a standard rate of $30.00 per hour, or pro rata for a part of an hour.
- Charges for duplicating a tape, film or computer information will be the actual cost.
- Charges for delivery, packaging and postage will be the actual cost.
Processing Applications
Processing of FOI applications is coordinated centrally while initial decision making is generally decentralised to the managers responsible for the issue in question, due to their knowledge of current action.

Notice of Decision
Applicants are provided with written notice of the agency’s decision including the following information:

- date of the decision;
- name and designation of the decision-maker;
- reasons for deleting any matter;
- reasons for deferring access;
- arrangements for giving access;
- reasons for refusing access to any matter;
- the amount and basis for any charges levied; and
- the rights of review and procedures to be followed.

Review Rights
If the applicant or third party is aggrieved with a decision made by the agency, they have the right to submit a written request for a review of that decision. This must be done within 30 days after being given notice of the decision. The review will be conducted by a person other than the person who made the original decision, is not subordinate to that person, and is usually a member of the Legal Services Section. The agency must respond with a written notice of decision within 15 days. There is no lodgement fee payable for internal reviews.

If the applicant or third party is still aggrieved, they may lodge a written complaint to the Office of the Information Commissioner within 60 days following the internal review decision (30 days for third parties). The Commissioner’s decision is final unless an appeal is made to the Supreme Court on a question of law.

Amendment of Personal Information
Personal information held on the public registers maintained by the agency in accordance with statutes, such as Land Title Registers maintained under the Transfer of Land Act, may be amended in accordance with procedures set out in the legislation.

Other personal information held on agency records may be amended by application to the FOI Coordinator. This provision exists to ensure the agency does not unfairly harm the person referred to, misrepresents facts about them or does not give a misleading impression.

Applicants must provide details and, if necessary, documentation in support of their claim to amend inaccurate, incomplete, out of date or misleading information.
4.7 Government Policy Requirements

Corruption Prevention

Landgate is continuously reviewing, identifying and assessing organisational risks relating to corruption and misconduct.

Landgate has a number of risk mitigation strategies, formal operational procedures and policies and internal controls in place, including;

- a gifts and hospitality register, which requires the disclosure of the acceptance or refusal of gifts, benefits or hospitality over the value of $30; and
- a formal employee induction process, which includes the provision of codes and policies relevant to the appropriate conduct and behaviour required by Landgate.

Agency staff have attended training through the Corruption and Crime Commission. A draft policy on the use of information within Landgate was also produced.

Substantive Equality

During 2006/2007, Landgate commenced work to develop its Substantive Equality Policy and Framework. The policy and framework will initially commence rollout within the Information Access division, with work continuing to identify change requirements for specific customer groups.

Sustainability

Landgate remains committed to supporting a sustainable Western Australia through economic, social and environmental management. Commitment to these goals is reflected in Landgate’s ‘Statement of Corporate Intent’ which outlines some of the key initiatives to be undertaken during the 2007/2008 financial year.

Landgate is in the process of updating and redeveloping its Sustainability Action Plan for the 2007-2012 period. Undertakings in 2006/2007, included:

Economic

- Landgate has implemented and complied with Government policy and procedures concerning the procurement of items costing over $20,000 to ensure best value practices are employed. Landgate has maintained its internal best practices policy regarding purchasing goods under $20,000.

- Landgate encourages and supports its staff to contribute toward local charities, raising over $6,000 during 2006/2007.

- A Strategic Development Plan 2007/2008 – 2011/2012 was completed and approved by the Minister for Land Information, along with the Treasurer. The plan will help Landgate plan for an equitable future and complies with the Better Planning: Better Futures strategic framework.
Social

- Landgate staff are provided the option of working flexible hours in a family friendly environment. Information, communication and technological resources have been designed and made available to assist staff members choosing to work from home.

- Landgate continues to develop and maintain its Equity and Diversity Plan. This is helping to ensure that the Agency is well-placed in catering for a diverse customer base; while also providing opportunities and development for a wide ranging staff base.

- Numerous training sessions have been held for Landgate’s leadership group with regards to innovative recruitment, project management, and giving and receiving feedback, each of which contribute towards a more sustainable workforce.

- Public consultation continues to play an integral role in developing initiatives that benefit the community, including:
  - the Shared Land Information Platform (SLIP);
  - geodetic network review;
  - developments in emergency management; and
  - e-government initiatives.

Environmental

- In 2006/2007 Landgate entered the fourth year of its Facilities Energy Savings Contract. The Agency has recorded savings of more than $500,000 in energy bills over the past five years as a direct result of energy efficient devices being introduced throughout the building. These combined measures have reduced the building’s energy consumption by 29 per cent.

- Landgate has reduced its water usage from over 20,000 kilolitres per year in 1999/2000 to less than 10,000 kilolitres in 2006/2007.

- Landgate has repaired its irrigation controllers, installed flow control valves in all kitchen areas and installed flow control valves to taps in all basins in toilet facilities. The upcoming period will mark Landgate’s first trial of waterless urinals.

- A ‘green travel’ survey was undertaken with over 50 per cent of staff submitting a return. A number of initiatives have been identified that Landgate will seek to implement over the next year.