

LANDGATE ANNUAL REPORT

2007 - 2008

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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 Brendon Grylls MLA

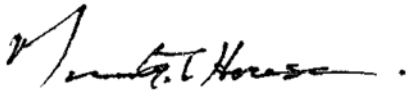
Minister for Regional Development; Lands; Minister Assisting the Minister for State Development; Minister Assisting the Minister for Transport

In accordance with Section 61 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 2008.

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

The report is presented in four sections:

- Overview of the agency;
- Agency performance;
- Significant issues and trends; and
- Disclosures and legal compliance.



Monty House
Chairman
23 September 2008



Mike Bradford
Acting Chief Executive
23 September 2008

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SECTION 1 - OVERVIEW

1.1 EXECUTIVE SUMMARY

CHAIRMAN'S REPORT

It is 18 months since Landgate was established as a statutory authority and it gives me great pleasure to report on what has been a rewarding and challenging first full-year of trading. Landgate is very much a Western Australian agency but the spatial information industry in which it operates is global and growing quickly. It is an industry that changes rapidly as technology leaps ahead.

Now, after Landgate's first full financial year has come to a close, I am pleased to report that the agency has ably demonstrated that it is a leading provider of land information and many world-class services. We have been fortunate in bringing together an inaugural Board of Management with an excellent mix of skills and competencies, who have not only collaborated well as a group, but have extended their individual expertise to specific areas of the business. Having recognised that Landgate has many talented and experienced staff, and an existing reputation for excellence in its core business areas, the Board has aimed over the past year to build from this base to define the agency's future focus.

Working closely with the Corporate Executive, the Board has revised Landgate's Strategic Development Plan so that it now incorporates clear business objectives and measures. Specific policies have been adopted to guide the financial management and investment decisions of the agency.

Greater attention is being given to research and development and fostering a culture of innovation; exploring opportunities to develop business partnerships and alliances; and generating more commercial revenue. Landgate has already taken advantage of the rapidly changing technological environment to develop new and improved products and services, as well as new ways of delivering them, and will continue to build on these capabilities.

Having set the direction this year, we will work enthusiastically to achieve our longer term goals as an agency and, in so doing, to offer the best possible services and outcomes to our customers and stakeholders.

Critical to this success will be the ongoing dedication and commitment of Landgate's people, who are recognised as its most important asset.

Finally, I wish to thank the Chief Executive, the Corporate Executive and their staff, and my Board members for their great contributions to Landgate this year.

CHIEF EXECUTIVE'S FOREWORD

Many of Landgate's services are world-class and the challenge is for the Agency to maintain its competitive edge in a sector where technology and applications change rapidly, and competition for skilled staff is tight.

Landgate understands the pace of life across the globe is ever increasing. The world is truly connected and more and more, people expect information services to be delivered better and faster. This constant demand also applies to the delivery of land information. At Landgate, we are committed to '*providing access to land information anywhere, anytime*' to promote a strong and sustainable Western Australia.

During the past year Landgate has begun to yield the results of a significant period of reform and investment and I congratulate staff on how they have helped to take the organisation to the next level. By maintaining this energetic and dynamic approach to the agency's core business and its new products and services, Landgate will become an even more vibrant organisation than it is today.

This mission was significantly enhanced by the launch of the Shared Land Information Platform (SLIP) enabler. SLIP is transforming the way government cooperates in exchanging and sharing spatial information and is setting new standards in the delivery of e-Government. SLIP's innovative technology provides users with the ability to discover, view and access more than 200 datasets – 'anywhere, anytime' - through a single on-line environment. SLIP has become an increasingly valuable tool for government and industry in dealing with issues such as land analysis, climate change, water management, emergency services and sustainable agriculture.

A major priority for Landgate is to explore the potential offered by SLIP to meet the broader industry and general public needs for spatial information.

Similarly advances in Landgate's online shop have enabled the general public to access a greater range of products online – for example, images, titles, surveys, property reports and aerial photography.

Landgate understands the need for innovation. In early 2008, Landgate's Innovation Program was launched to capture and fund new ideas, build research and development capacity and support an innovation culture. The Landgate Innovation Program is a first for government in Western Australia.

Landgate's International Services continued to secure new projects and providing consulting services to governments in Indonesia, Vietnam, China and Mauritius. International Services maintained its revenue of more than \$1million in the 2007/2008 financial year.

Another highlight for the year was the success of the Western Australian Land Information System (WALIS) International Forum which attracted more than 800 delegates worldwide. The theme for the WALIS International Forum was 'Public Private Partnerships'. It was the perfect opportunity for Landgate staff to showcase their projects and achievements and at the same time allowing everyone the chance to share ideas and expertise.

The year saw Landgate undertaking a comprehensive media campaign resulting in increased brand and product awareness and a continuous increase in customer sales. The Landgate Cloisters Office was refurbished to mirror the Midland office frontline branding and look. New services have been made available, bringing Landgate to the public as a one-stop-shop.

The agency recognises its people are its most important link to future success. The buoyant Western Australian labour market continues to represent a challenge in attracting and retaining suitably qualified staff. Landgate continues to employ innovative approaches to build its workforce that has made it an employer of choice.

Landgate's inaugural Board, chaired by Mr Monty House, has given solid direction in providing the principles required to deliver the best strategy for Landgate to go forward.

I would like to thank the Minister for Land Information, Hon Michelle Roberts MLA for her continued support and interest.

Finally, the commitment and cooperation of all Landgate staff and stakeholders have contributed to an extremely pleasing financial year.

Our challenge looking ahead is to further push the boundaries of what is possible for Landgate and Western Australia's spatial information industry.

ONE YEAR ON

Landgate is integral to an industry undergoing rapid transformation due to technological developments and demand for sophisticated products and services from increasingly discerning customers. Aided by the direction of its governing body, Landgate has laid the foundations for a commercially viable future.

A clear focus on the future and organisational flexibility and adaptability is vital to Landgate's future directions.

Landgate continues to undertake the Government's land titling, land information and land valuation functions, which are vital to the State's economy and the efficient operation of the property market.

2007/2008 HIGHLIGHTS

SLIP - Shared Land Information Platform

August 2007 marked a significant milestone in the relatively short life of Landgate with the launch of the Shared Land Information Platform (SLIP) enabling framework to government agencies.

SLIP's innovative technology provides users the ability to discover, view and access more than 200 datasets through a single online environment. With 18 government agencies connected, SLIP is transforming the way government cooperates in exchanging and sharing spatial information.

Through the introduction of the SLIP Developers Program, Landgate has successfully developed partnerships with private companies possessing spatial expertise. The agency is now working with a number of developers to assist end-users in optimising their use of SLIP Enabler services.

Through their expertise, these developers can work with organisations to optimise products and services to meet the needs of the Western Australian community.

Interest Enquiry

Interest Enquiry was identified as one of the initial four SLIP focus areas and following a pilot release in December 2007, was formally launched to all MyLandgate users in March 2008. Using the shared data capabilities delivered through the SLIP Enabler, Interest Enquiry provides users with a map viewer combined with a spatial searching capability to identify and display interests relating to a particular area of land. An interest is defined as anything that affects the use and enjoyment of land, is bound by some form of legislation, and has a recognised government agency as its custodian. Interests can also be known as rights, restrictions and obligations.

Interest Enquiry was a finalist in the Innovation category at the WA Information Technology and Telecommunications Awards in early 2008.

Landgate's Online Shop

During 2007/2008, Landgate extended the range of products and services available to the public and account customers through its Landgate's online shop.

Customers can now order, via Landgate's website, aerial photography products, valuation and sales reports as well as existing products such as titles, surveys and strata plans. They can also access Property Finder, a map viewer application to make searching even easier. Several free notification services have been introduced such as address verification and sales alert services.

This has resulted in a continuous increase in sales from both the public and account customers alike. Further products are planned for release during 2008/2009.

Innovation Program

Recognising that innovation is a key to increasing commercial revenue, remaining competitive and sustainable, Landgate launched its Innovation Program in early 2008. A first for government in Western Australia, the Program is based on the research of best practice trends and information gathered from both public and private enterprises.

In its simplest form the Program is the vehicle to turn our people's good ideas into commercial propositions in a timely manner and allow other ideas generated by staff to be assessed and progressed.

CORS – Continuously Operating Reference Stations

Landgate is building a state-wide network of 26 continuously operating reference stations. The network is part of the Commonwealth Government's National Collaborative Research Infrastructure Strategy for a significant upgrade to Australia's geodetic infrastructure.

This multi-purpose framework will support scientific research, national and international geodesy and industry/commercial applications.

CORS pillars have been constructed at Kalgoorlie and Albany. 2008/2009 will see a further seven sites constructed including at Esperance, Burakin and Kellerberrin.

Landgate Cloisters Office

The beginning of 2008 saw the re-development and renaming of the Landgate office at 200 St George's Terrace. This is the second phase of Landgate's Customer Interface Renewal Program with the new office mirroring the Midland Office customer service frontline branding and look.

The new-look central business location is representative of the 'new' Landgate and is in line with our strategic direction.

The refurbished office will continue to be the focal point for document lodgement, receipting and issuing. It will also provide city customers with a one-stop-shop offering a broad range of new land and property products including sales evidence data, sales maps and off-the-shelf maps. As a result of providing a one-stop-shop at Cloisters Landgate Office the Mount Street public counter has been closed.

Spatial Sciences Studio

In March 2008, Land Information Minister Michelle Roberts opened Western Australia's newest state-of-the-art spatial sciences studio at Curtin University's Bentley campus.

The Spatial Sciences Studio is a collaborative achievement between Landgate and Curtin University of Technology and provides a focal point for geographic information science, surveying and cartography in WA.

Satellite Remote Sensing Services (SRSS)

More than 500 people looking for an astronaut's view of the world attended the Satellite Remote Sensing Services' (SRSS) annual open day.

The day attracted everyone from school children to seniors interested in getting a behind-the-scenes glimpse into the groundbreaking work that SRSS does and how its programs and data help in all aspects of life – from fighting fires to planting crops.

Staff spent the day demonstrating the 'what, how and why' of SRSS operations and even set up a station to receive live data from satellites passing directly over Perth.

WALIS Forum

The WALIS International Forum 2008 was held on 12-14 March. More than 800 participants attended including 15 representatives from 10 countries. The event also had a record number of exhibition booths (36).

The theme for WALIS International Forum 2008 was 'public private partnerships'. It featured several keynote speakers who were able to demonstrate how this concept was applied in their respective workplaces.

Another major focus was the Shared Land Information Platform (SLIP), a world-first partnership across government, which supported business opportunities providing ready access to land information.

Nearly 200 years of valuable land information now online

Western Australia's land development industry now has online access to more than 400,000 files containing land information dating back to the 1800s.

During 2007/2008 Landgate announced that all field books, Crown Plans/diagrams, key sheets and survey index cards were now accessible online and would be available to registered customers through the agency's MyLandgate web service. The digitisation project involved more than 40 people throughout Australia, including Landgate staff, industry experts and consultants and took nearly two years to complete.

Previously surveyors and land developers had to visit Landgate's Midland office to view these records on microfiche.

Staff Engagement Survey

Landgate has implemented its first staff engagement survey. The results will be used to gauge the level of employee motivation and engagement and to gather feedback about key human resources programs. The results of the survey will be disseminated in the next financial year and initiatives to address the outcomes will be included in the Five Year Strategic Human Resource Management Plan currently under development. Landgate plans to conduct the surveys on a regular basis.

XPT Leadership Program

The XPT Leadership Program is intended for Executive and senior managers. A range of workshops were held over the year, each designed to address key leadership and management skill gaps. The XPT Leadership Program is closely aligned to support the Innovation Program and also to strengthen the strategic planning process. The workshops covered a diverse range of areas including presenting business proposals, innovation, strategic planning and strategic thinking.

Recognition of Service

In February 2008, Landgate instigated a Recognition of Service Award for staff members who have served ten years or more at the agency. Corporate Executive hosted two lunches and presented gifts to more than 500 employees. There were more than 30 people who had completed more than 40 years with the agency.

FINANCIAL SUMMARY

Operating Result

Operating revenue totalled \$91.2m for the year ended 30 June 2008 and represented over 79% of total income with the remainder coming from State Government (\$23.7m). After taking account of expenses of \$113.9m the operating profit before income tax equivalent was \$1m. This result was lower than expected due to slowing of the property market which had a direct impact on revenue from document lodgement and search activities.

Capital Expenditure

Capital expenditure for the year ended 30 June 2008 totalled \$11.2m. Investment continued in the Landgate's e-Business initiatives and ongoing asset replacement and business infrastructure required to support both this initiative and existing business arrangements, and to improve the quality of land information. Significant investment included the Enterprise Storage initiative which sought to increase the quality and quantity of the storage capacity and the security of data, ongoing replacement of various information technology assets, and the upgrade of the Perth Business Office, now known as Landgate Cloisters Office, to improve the delivery of customer services.

Financial Summary

	2007/2008 (\$'000)	6 mths ended 30/6/2007 (\$'000)
Income Statement		
Revenue		
- Operating	91,235	44,363
- State Government	23,707	14,371
Total Revenue	114,942	58,734
Operating Expenditure	113,886	56,969
Operating Result	1,056	1,765
Balance Sheet		
Total Assets	115,122	106,632
Total Liabilities	32,418	24,934
Total Equity (Net Assets)	82,704	81,698

Outcomes Summary

Quantity Measures	Actual 2005/2006	Actual 2006/2007	Target 2007/2008	Actual 2007/2008
Land registration actions	2,332,920	2,334,151	2,256,372	2,245,797
Land information actions	695,161	877,572	647,248	723,752
Valuations completed	1,164,481	1,552,223	1,595,655	1,631,741
WALIS Key Result Areas	6	6	6	6

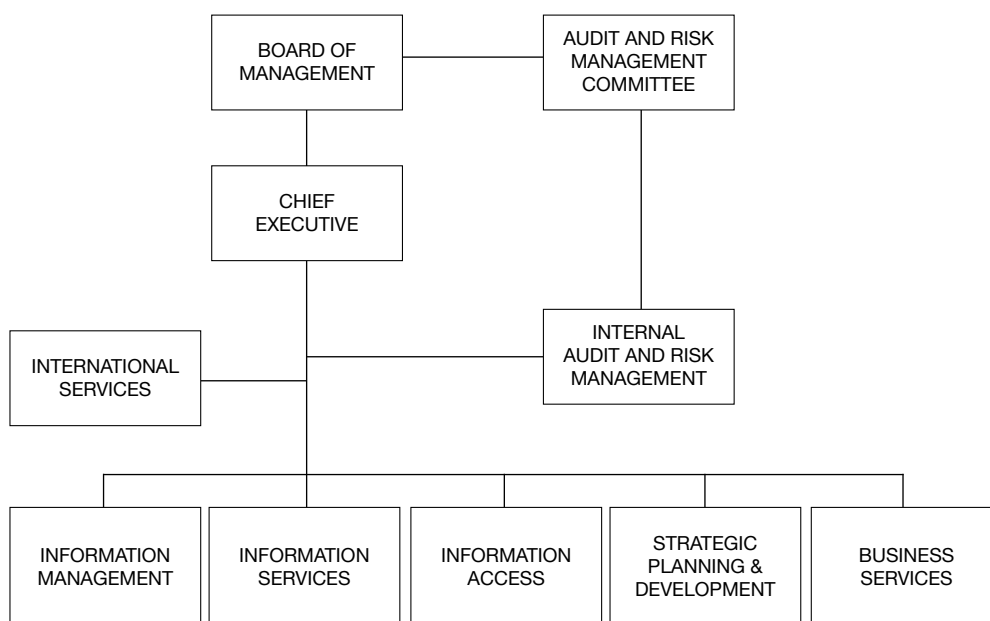
Unit Cost Measures	Actual 2005/2006	Actual 2006/2007	Target 2007/2008	Actual 2007/2008
Land registration actions	\$25.39	\$26.74	\$29.03	\$29.03
Land information actions	\$34.81	\$29.05	\$43.35	\$36.79
Valuations completed	\$15.47	\$12.37	\$11.96	\$12.40
WALIS Key Result Areas	\$254,167	\$373,333	\$294,167	\$310,500

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. The division is also responsible for the International Program, and internal audit and risk management services.
- **Information Services:** Responsible for the creation and maintenance of registration, survey, valuation and geographic information data to ensure that government and community land information needs are met. Information Services ensures that the land information base provides certainty of ownership of all interests in land, objective valuations and quality maps which support the state's administrative, taxation, commercial, financial and social systems.
- **Information Access:** Responsible for the development, marketing and delivery of Landgate's extensive range of products and services, distribution channels and Satellite Remote Sensing Services to ensure land information is accessible to government, industry and the community. Information Access is also responsible for coordinating shared land information services and its integration across government and industry through SLIP and the Western Australian Land Information System (WALIS) Office.
- **Information Management:** Responsible for information management and technology through the collection, management and use of information resources. Information management is also responsible for developing and maintaining 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.

Organisation Chart



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 acts 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.

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 residential and other uses and for the management of strata schemes.

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.

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 the provision of survey marks.

1.3 PERFORMANCE MANAGEMENT FRAMEWORK

OUTCOME BASED MANAGEMENT FRAMEWORK

Landgate's strategic directions and business priorities reflect its commitment to the State Government's *"Better Planning: Better Futures – A Framework for the Strategic Management of the Western Australian Public Sector"*, a blueprint for creating a better future for all Western Australians.

Landgate directly contributes to the above framework by providing secure titling and valuation systems that underpin land and property markets, as well as the state's rating and taxing base. Our lead role in opening up access to government data and contributing to the national Cooperative Research Centre for Spatial Information supports growth in small to medium-sized enterprises in the spatial information industry. This is estimated to be growing worldwide at 27 per cent per annum. Graduate and cadetship programs and a partnership with Curtin University provide improved job opportunities and career paths for young people – particularly in spatial sciences.

In addition, Landgate helps to create sustainable communities by providing government, business and the general public with reliable and independent information needed to make important decisions – such as where to build new infrastructure, plant crops or buy homes. Landgate's application of satellite technology is assisting those living in rural and isolated areas to become better informed about climatic and geographic indicators that impact upon their communities, environment and livelihoods.

Landgate is a vital contributor to the Government's stated goals and planned outcomes in many ways that are covered in the Agency Performance section and the Disclosures and Legal Compliance sections of this 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

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 community.

SECTION TWO: AGENCY PERFORMANCE

2.1 OPERATING ENVIRONMENT

2.2 STRATEGIC PLANNING

2.3 ACHIEVEMENTS

SECTION 2

AGENCY PERFORMANCE

There are few aspects of modern life that don't 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.

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

These customers include:

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

2.1 OPERATING ENVIRONMENT

Landgate plays an intrinsic role in supporting the economic development of the State through the delivery of land information products and services. Through both its regulated and commercial functions, Landgate continues to actively contribute toward the economic and environmental sustainability of the Western Australian land information portfolio.

As previously projected in the agency's Statement of Corporate Intent, and in line with continued strong growth in the Western Australian economy, Landgate experienced high ongoing demand for its core services throughout 2007/2008; which included document lodgement, titles registration, valuation, land boundary and geographic services.

While the booming Australian economy might have waned in certain sectors, the confidence of consumer sentiment in Western Australia remains reasonably buoyant. Landgate experienced some slowdown in land titles-related activities towards the latter part of 2007/2008. Customer satisfaction with Landgate throughout the 2007/2008 period has remained high.

With the convergence of technological products and services, land information will play an integral role in the development of the State. 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 PLANNING

Aided by direction from Landgate's governing Board, the agency's first full financial year as a commercial statutory authority has been characterised by a further maturation of commercial operations and business strategy. A greater focus has been placed on innovation, alliances and partnerships and market driven products and services in Landgate's strategic planning.

Vision and Purpose

Landgate's vision is to *create a future where the use of land information knows no bounds*. This reflects our belief in the significance of land information to the growing information economy – in particular spatial information which is increasingly being used in business and everyday decision making.

Our purpose is to make vital information more accessible, to more people, more of the time. This is reflected in Landgate's mission statement – *to provide access to land information anywhere, anytime to promote a strong and sustainable Western Australia*.

Strategic Objectives

Landgate's high-level objectives reflect where we are heading and what we want to achieve. These are supported by specific business and operating plans.

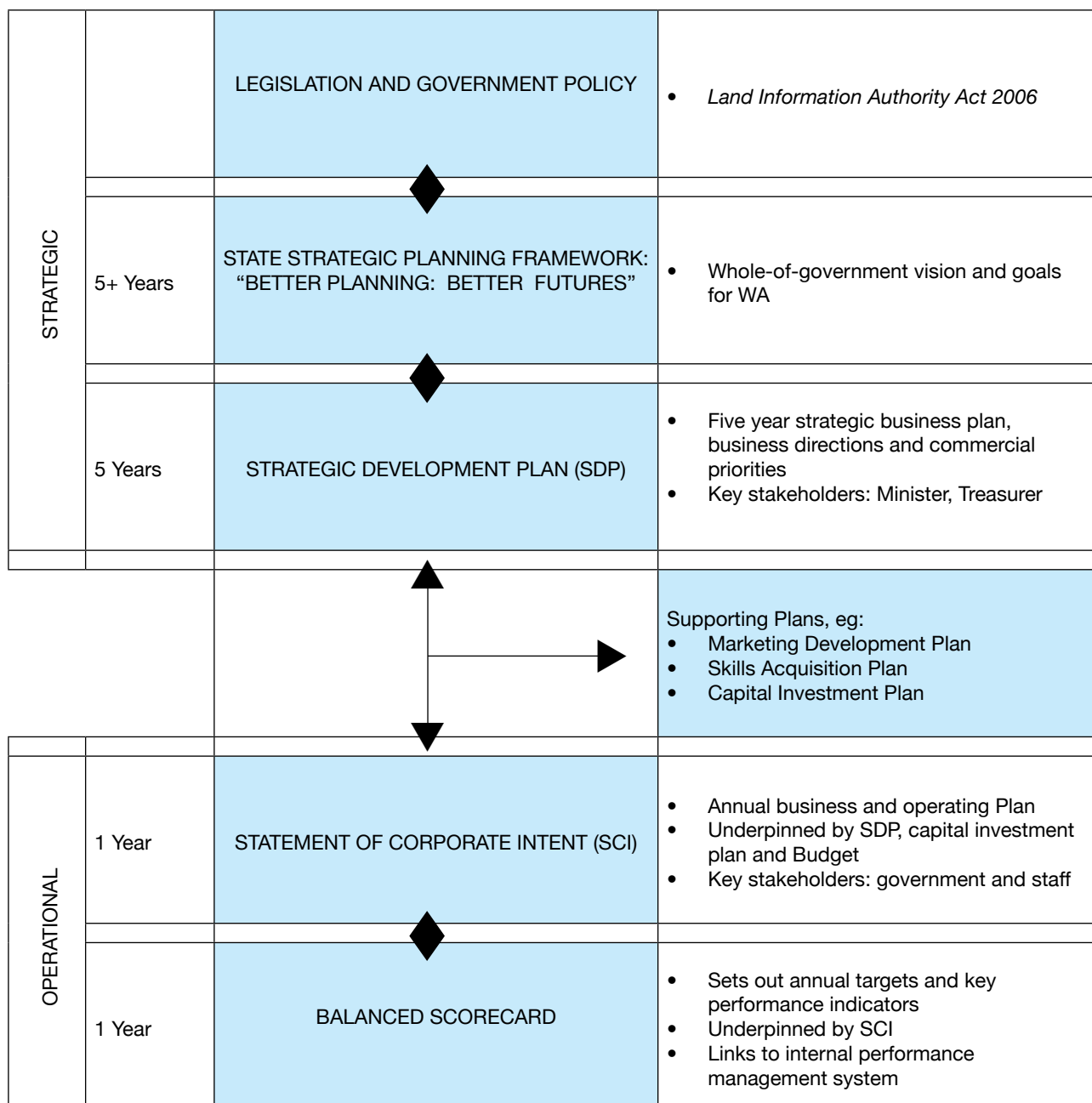
- Land information will be accessible online.
- Our people, systems and services will be a critical link in networked government.
- We will be self-sustaining and positioned to deliver a financial return to the State.
- Throughout the journey we will excel for our customers and contribute to the community in which we live and work.

Strategic Development Plan and Statement of Corporate Intent

Landgate operates in accord with a Strategic Development Plan (five-year business plan) and Statement of Corporate Intent (annual operating plan) as agreed each year between its Board and the Minister for Land Information.

The plans are required under the *Land Information Authority Act 2006* and set out Landgate's strategic objectives, proposed achievements, financial requirements and business strategy.

The Strategic Development Plan and Statement of Corporate Intent also provide the foundation for more specific planning and reporting (for example, the Capital Investment Plan and the Corporate Balanced Scorecard). The relationship between the State Strategic Planning Framework and Landgate's strategic planning is outlined below.



2.3 ACHIEVEMENTS 2007/2008

In its first full financial year as a statutory authority, Landgate continued to enhance its services to the community while laying the groundwork for the expansion of commercial opportunities and further investment in the business. The range of products and services available online was extended and a groundbreaking new service was launched allowing access to land information held by a number of government authorities through a single online inquiry (SLIP). The launch of the agency's Innovation Program was especially significant in signalling Landgate's intention to maintain its leadership role in the development of new land information products and services.

The agency's ongoing contribution to the achievement of the five Goals for Government is provided below.

Better Services

Improving Online Services

Landgate's online shop was first launched to the general public in February 2007 initially providing easy online access to purchase titles, surveys, property reports and maps. Throughout 2007/2008, Landgate launched an additional 32 new products and services including a series of maps and aerial photography products, property sales and valuation reports, address verification and sales alert services. Landgate's online shop also launched Property Finder, a map viewer application to make searching even easier.

2007/2008 saw an excellent take-up of Landgate's online shop products and services with both sales and customer growth exceeding annual targets. Further products are planned to be released throughout 2008/2009.

SLIP

Shared Land Information Platform (SLIP) Enabler was launched to government in August 2007. SLIP's innovative technology provides users the ability to discover, view and access over 200 datasets through a single online environment. With 18 government agencies connected, SLIP is transforming the way government cooperates in exchanging and sharing spatial information.

Through the introduction of the SLIP Developers Program, Landgate is also seeking to develop partnerships with companies possessing spatial expertise and is working with a number of developers to assist end-users in optimising their use of SLIP Enabler services. These developers have expertise in the creation of applications that use SLIP Enabler services. They can work with organisations to optimise products and services to meet the needs of the Western Australian community.

Landgate Cloisters Office

The beginning of 2008 saw the re-development of the Landgate Cloisters Office at 200 St George's Terrace. The refurbished office will continue to be the focal point for document acceptance and issuing. New services are also available including sales evidence data and sales maps, off-the-shelf maps and current tenure products. The Mount Street public counter has now closed, bringing Landgate to the public as a one-stop-shop at both Landgate Cloisters and Midland.

Name Suppression Project

In providing public access to land information Landgate is aware of the need to protect people at risk of harm.

In response to community expectations regarding the need to limit access to personal details, Landgate is developing legislation to enable names to be suppressed from land title searching indexes and data extracts where a proprietor, or owner of other interest, is deemed 'at risk'. In the meantime, suppression of names will be applied administratively until the legislation is in place. This has involved significant investment in the revision of Landgate's systems and processes.

Landgate believes that the above arrangements balance the need to provide additional protection to vulnerable persons while, at the same time, provide land information to meet a variety of community needs, including the efficient running of land property markets and associated industries.

Jobs and Economic Development

Transactions

Over the course of the financial year Landgate property document lodgements slowly decreased. However, Landgate still processed a total of 388,741 documents relating to the buying and selling of property.

A total of \$69.3 billion of mortgages were secured by the registration system; a 10.5% increase on the previous year's figure of \$62.7 billion. Land transfers totalled 87,566. The total value of land transfers was \$44.7 billion.

During 2007/2008, strata lot activity in Western Australia saw yet another record year. A total of 11,559 strata lots were created, nearly 15% higher than last year's total of 10,076. Landgate is leading the way in training in relation to strata titles, including support of local universities in providing lectures on the subject. The second half of the 2007/2008 financial year also saw an increased focus on the development of external training packages for industry.

Innovation

Early in 2008, members of the Board and Corporate Executive joined with special guest, Western Australia's Chief Scientist Professor Lyn Beazley, to celebrate the launch of Landgate's Innovation Program.

The Program has been developed to capture and fund new ideas, research and develop capacity and support an innovative culture throughout Landgate – a first for any State Government agency. The main purpose of the Program is to make the term 'innovation' more than just a 'buzz' word by transforming great ideas into improved ways of doing business. Once ideas are given the green light, they are further developed with the aim of adding significant value to Landgate. It is anticipated that Landgate will invest \$2 million into the program in the 2008/2009 financial year.

Exploring New Markets

Landgate's Market Development Branch has been focussing on the general public throughout 2007/2008. Landgate has also focused on increasing its penetration into professional markets, particularly accountants, financial planners and land development. This focus will continue throughout 2008/2009.

Lifestyle and Environment

Tsunami Warning System

Landgate has contributed information to assist the Australian Tsunami Warning System by supplying aerial photography and digital elevation model data to the Australian Government to conduct impact modelling over several coastal areas in the north-west of Western Australia.

International Services and Indonesia

Landgate International Services delivered the AusAID funded "Monitoring and Managing Wild Fires in Indonesia – Phase 2" project, which further promoted Landgate's FireWatch application in Indonesia. The FireWatch Indonesia (FWI) project, worth more than \$1.5 million was secured and started in June 2008. The project will see Landgate build and install a sustainable fire detection and monitoring system for Indonesia.

Topographic Data Revision

Landgate maintains a large-scale topographic dataset. It is detailed, accurate and suitable for planners and local government to undertake broad planning initiatives. Previously, the dataset was maintained on a cyclic sheet-by-sheet basis. In 2007/2008 Landgate commenced a targeted spot revision model which has allowed the overall currency of the dataset to be significantly improved. The process involves the targeting of urban fringe development and infrastructure changes such as the Perth-Mandurah Railway as well as widely distributed localised changes like urban infill.

Road Centrelines

Western Australia's road network is represented as a digital dataset of road centrelines with information attributes about each highway and road. A project completed in June 2008 with input from the Department of Environment and Conservation, Fire & Emergency Services Authority and Western Australian Police has included the best overall information into a modern Geographic Information System. The project has significantly upgraded positional accuracy and improved data currency.

Digital Aerial Photography

During 2007/2008, Landgate joined with a consortium of State agencies and the CSIRO to acquire high resolution digital aerial photography over the Perth metropolitan region. Building on a benchmark acquisition in the low-rainfall year of 2007, this image base provides an ongoing monitoring of the condition of the urban environment. Unlike conventional film-based photography, this digital capture includes a multi-spectral component which is better suited for broader data analysis.

Landgate's contribution to community

In 2007/2008, Landgate raised nearly \$13,000 for a variety of local charities chosen by staff. The money was raised by people participating in local events such as 'Casual Dress Fridays' whereby staff contribute a gold coin in exchange for informal attire.

The 2007/2008 financial year saw the continuation of Landgate's School, Community and Industry Link Program in collaboration with the Swan District Education Office. The Program covers a reading Volunteer Program, a GPS incursion model and interactive agency tours of Landgate.

Recycling

Landgate has initiated a Sustainability Action Plan recommendation and commenced the recycling of aluminium, plastic and cardboard. Secure paper shredding continues and as of March 2008, Landgate had recycled 35,000 kgs of paper.

Energy Smart Government Program

Landgate has won the SEDO - Energy Smart Energy Champion Award from 2002 to 2007. Landgate continues to achieve energy savings above the Energy Smart target of 12% per annum.

Water

Landgate continues to improve on its use of water. This year Landgate installed waterless urinals which has resulted in water savings of 850,000 litres.

Regional Development

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 2007/2008. The quality of property data is fundamental to the integrity of gross rental values and sales information used for analysis and investment decisions. This project focussed on improving the accuracy of property records primarily in the Perth metropolitan area. It trialled new methods of collecting, identifying, analysing changes in property classification and resulted in several changes to work practices. In agricultural areas, the primary focus was to accurately identify areas of remnant vegetation.

Recognition of Indigenous Names

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

In 2007/2008 consultation in the Pilbara with local Indigenous people and the support of the Gobawarra Minduarra Yinhawanga Aboriginal Corporation resulted in recognition of three new names, Goondoowandoo Range, Bibi Thaloo Hill and Gurinbiddy Range, and also the dual name Mt Ella/Gujuwanna. In the Kimberley the dual name Weaber Range/Jemandi Winingim has also now been adopted.

The Committee expects the recognition of traditional names, not previously shown on maps, will encourage more Indigenous communities to seek greater recognition of Indigenous names, particularly in the Perth and South-West regions.

Continuously Operating Reference Stations (CORS)

Landgate is partnering with the Commonwealth Government's National Collaborative Research Infrastructure Strategy to implement a CORS (continuously operating reference station) network in WA. The 26 stations will represent new infrastructure using the latest global navigation satellite systems to generate open, high-accuracy and real-time data about position.

The network will simplify the process of collecting quality spatial data and allow greater sharing of data – with a key outcome of supporting industry and research needs. Data from CORS is used in surveying, mapping, navigation, engineering and scientific research and monitoring. It also has downstream applications such as precision control of earth-moving and agricultural machinery.

Governance and Public Sector Improvement

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. The XPT Leadership Program was closely aligned to support the Innovation Program and also strengthen the strategic planning process in line with the additional requirements as a statutory authority. Workshops have covered a diverse range of areas including presenting business proposals, innovation, strategic planning and strategic thinking.

National Electronic Conveyancing System (NECS)

The National Electronic Conveyancing System (NECS) is an initiative of States and Territories which provides a unique opportunity to develop a uniform approach to electronic conveyancing across Australia.

NECS will ultimately provide a simple, automated system for the electronic lodgement of registration documents. Currently only hard-copy documents can be lodged which are then processed by Landgate staff.

Landgate has been actively engaged in reviewing and contributing to national documentation on the business model, operations, governance and implementation arrangements for NECS.

SECTION THREE: SIGNIFICANT ISSUES AND TRENDS

3.1 OUTLOOK

3.2 TRENDS

3.3 LOOKING FORWARD

SECTION 3

SIGNIFICANT ISSUES AND TRENDS

3.1 Outlook

Landgate is very much a Western Australian agency but the spatial information industry in which it operates is global and growing quickly. It is an industry that changes rapidly as technology leaps ahead. There is constant demand for better and faster information to help governments tackle complex problems or give businesses a competitive edge.

Landgate's commercial revenue is expected to grow considerably as the agency capitalises on web-based delivery channels and online products and services launched in the previous 12 to 18 months.

The agency will focus on the growth of markets, customers and applications for these channels, products and services in 2008/2009.

The 2008/2009 year offers some exciting opportunities and challenges in terms of:

- Continuing to yield the results of a significant period of reform and investment, while laying the foundations for future growth in the next decade.
- Maintaining the agency's competitive edge in a sector where technology and applications change rapidly, and competition for skilled staff is tight; and
- Investing significantly in technology and continuing to deliver world-class services in Landgate's core business of land titling, land valuation, surveying, mapping and other geographic information, and investing further in data capture and improvement.

Some of Landgate's major activities in 2008/2009 will include:

- Further harnessing the power and use of the Shared Land Information Platform (SLIP), by exploring the potential to meet industry and public needs for 'joined-up' spatial information; and working with other agencies to expand the Interest Enquiry function. The next interest types to be delivered are land tax, rates, zoning, municipal heritage and a range of title and encumbrance details.
- Reviewing and contributing to national documentation in regards to establishing a National Electronic Conveyancing System (NECS), a national facility that will provide a simple, automated system for the electronic lodgement of registration documents.
- Fully implementing our Innovation Program, that commenced in 2007/2008. The Program will concentrate on developing new markets, products and services.
- iLand is a far reaching initiative to fundamentally change Landgate's land information systems work practices. To generate greater operational efficiency and long-term benefits for customers. Progressing the implementation of the iLand strategy by completing the first phase of the iLand program in 2008/2009.
- Expanding Landgate's online shop to include the development of web-enabled delivery and business solutions.
- Establishing and building strategic alliances with the spatial information industry, commercial sector and research institutions.
- Continuing to expand our relationships with regional foreign governments through our International Program.
- Improving valuation processes by completing the development of a mobile valuation and mapping tool for use by valuers and technical staff in the field.

3.2 TRENDS

Landgate is working in one of the most dynamic environments in the global economy and if current trends continue, there will be both exciting challenges and opportunities ahead.

While the Western Australia economy remains buoyant, property market growth has slowed. However, Landgate has factored this trend into its Capital Works Program and Innovation Program to offset the impact and develop products and markets to grow accordingly.

Spatial information is becoming part of general life and business intelligence and Landgate technology and expertise has local and international market value.

Increasing climatic change and the requirement for global monitoring of the environment provides Landgate opportunities in continuously monitoring agricultural, water and mineral resources for individuals, governments and business.

In a world where online service delivery is the norm and convergence of technologies is increasing, Landgate is poised to respond to these demands and opportunities.

3.3 LOOKING FORWARD

Landgate is Western Australia's primary and authoritative source of land information and is uniquely positioned for future growth within Australia and internationally. To maintain this position, Landgate will continue to increase its investment in innovation and research and development with its Innovation Program to capture new ideas and realise new business opportunities.

To meet the increasing needs of its customers for better, faster and more integrated land information, Landgate is investing significantly in technology to deliver the world's best practice land registration, valuation and geographic information services and to support the development of new commercial products and services.

The success of SLIP as a catalyst for sharing information has sponsored discussion on the potential to expand the four current SLIP focus areas of Emergency Management, Natural Resource Management, Land Development Process and Interest Inquiry to include a Marine Focus Area. This is timely with the attention currently given to rising sea levels, storm surge, tsunami and coastal vulnerability.

In the emerging national carbon market, the opportunity exists for Landgate to position itself as a leading provider of carbon accounting services. The agency is seeking to capitalise on its expertise in spatial information, remote sensing and registration services by delivering services that will contribute to the national carbon accounting framework.

Landgate is also seeking to build stronger relationships with research institutions and the private sector to develop further uses for land information. These initiatives will assist Landgate to develop new markets, expand existing markets and deliver new products and services – directly and via partners.

The coming period will be characterised by a continued highly competitive labour market and strong economic conditions in Western Australia continuing to make recruiting and retaining suitably qualified and skilled staff a challenge. Landgate is responding to this challenge by implementing innovation, knowledge and professional development programs to reduce the impact of the skills shortage and to ensure that staff skills remain at the forefront of technology and industry developments.

Landgate will continue to work closely with industry stakeholders and Land Registries across Australia to ensure the delivery of a National Electronic Conveyancing System (NECS). This system will generate greater operational efficiency and long-term benefits for customers.

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SECTION FOUR: DISCLOSURES AND LEGAL COMPLIANCE

4.1 FINANCIAL STATEMENTS

4.2 KEY PERFORMANCE INDICATORS

4.3 MINISTERIAL DIRECTIVES

4.4 OTHER FINANCIAL DISCLOSURES

4.5 GOVERNANCE DISCLOSURES

4.6 OTHER LEGAL REQUIREMENTS

4.7 INFORMATION STATEMENT

4.8 GOVERNMENT POLICY REQUIREMENTS



Auditor General

INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

WESTERN AUSTRALIAN LAND INFORMATION AUTHORITY FINANCIAL STATEMENTS AND KEY PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2008

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 2008, and the Income Statement, Statement of Changes in Equity and Cash Flow Statement for the year ended on that date, 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 and Key Performance Indicators for the year ended 30 June 2008

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 2008 and its financial performance and cash flows for the year 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 2008.



COLIN MURPHY
AUDITOR GENERAL
10 September 2008.

Certification of Financial Statements

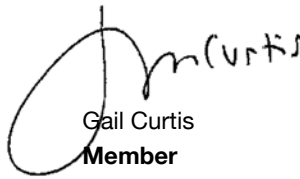
The accompanying financial statements of the Western Australian Land Information Authority have been prepared in compliance with the provisions of the Financial Management Act 2006 from proper accounts and records to present fairly the financial year ended 30 June 2008 and the financial position as at 30 June 2008.

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.



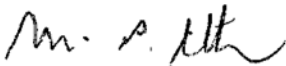
Katrina Burton
Member
Board of Management
Western Australian Land Information Authority

9 September 2008



Gail Curtis
Member
Board of Management
Western Australian Land Information Authority

9 September 2008



Murray Smith
Chief Finance Officer
Western Australian Land Information Authority

9 September 2008

SECTION 4

DISCLOSURES AND LEGAL COMPLIANCE

4.1 FINANCIAL STATEMENTS

Western Australian Land Information Authority Income Statement for the year ended 30 June 2008

	NOTE	1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)
Income			
Revenue			
Provision of services	7	82,299	39,446
Sale of maps, images and information	8	5,000	2,438
International services	9	1,013	602
Interest revenue	10	1,734	1,050
Other revenue	11	1,189	818
Gains			
Gain on disposal of non-current assets	12	0	9
Total income		91,235	44,363
Expenses			
Employee benefit expenses	13	64,529	30,348
Supplies & services	14	21,373	12,299
Other expenses	15	9,825	5,688
Depreciation and amortisation expense	16	8,061	3,062
Accommodation expenses	17	9,926	5,503
Cost of sales	8	156	69
Loss on disposal of non-current assets	12	16	0
Total expenses		113,886	56,969
Profit/(loss) before grants and subsidies from State Government		(22,651)	(12,606)
Grants and subsidies from State Government			
Service appropriation	18	23,322	13,711
Resources received free of charge	19	385	235
Liabilities assumed by the Treasurer	20	0	425
Total grants and subsidies from State Government		23,707	14,371
Profit/(loss) before income tax equivalent benefit/(expense)		1,056	1,765
Income tax equivalent benefit/(expense)	34	(50)	3,701
Profit/(loss) for the period		1,006	5,466

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

Western Australian Land Information Authority

Balance Sheet as at 30 June 2008

	NOTE	30/06/08 (\$'000)	30/6/07 (\$'000)
ASSETS			
<i>Current assets</i>			
Cash and cash equivalents	21	19,064	24,322
Inventories - maps		182	160
Receivables	23	22,136	10,893
Amounts receivable for services	24	950	1,433
Prepayments	25	925	795
Accrued interest	26	128	481
Total current assets		43,385	38,084
<i>Non-current assets</i>			
Restricted cash and cash equivalents	22	683	413
Amounts receivable for services	24	22,948	21,295
Receivables	23	1,071	4,156
Equipment and furniture	27(a)	11,341	7,909
Intangibles	27(b)	30,351	30,013
Deferred tax assets	34	5,343	4,762
Total non-current assets		71,737	68,548
TOTAL ASSETS		115,122	106,632
LIABILITIES			
<i>Current liabilities</i>			
Payables	29	10,081	5,030
Repayable grant	30	45	148
Current tax liabilities		202	1,061
Provisions	31	12,823	11,250
Other current liabilities	32	4,291	2,955
Total current liabilities		27,442	20,444
<i>Non-current liabilities</i>			
Repayable grant	30	44	89
Provisions	31	4,932	4,401
Total non-current liabilities		4,976	4,490
TOTAL LIABILITIES		32,418	24,934
NET ASSETS		82,704	81,698
EQUITY			
	33		
Contributed equity		76,232	76,232
Retained earnings		6,472	5,466
TOTAL EQUITY		82,704	81,698

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

Western Australian Land Information Authority
Statement of Changes in Equity for the year ended 30 June 2008

	NOTE	30/06/08 (\$'000)	30/6/07 (\$'000)
Balance of equity at the start of period		81,698	0
<i>Contributed equity</i>	33		
Balance at start of period		76,232	0
Other contributions by owners		0	76,232
Balance at end of period		76,232	76,232
<i>Retained earnings</i>	33		
Balance at start of period		5,466	0
Profit/(loss) for the period		1,006	5,466
Balance at end of period		6,472	5,466
Balance of equity at the end of period		82,704	81,698
Total income and expense for the period		1,006	5,466

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 year ended 30 June 2008

	NOTE	1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)
		Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities			
<i>Receipts</i>			
Provision of services		74,557	34,543
Sale of maps, images and information		5,217	2,196
International services		1,796	602
Interest received		2,087	569
GST receipts on sales		870	388
GST receipts from taxation authority		3,733	2,117
Other receipts		1,204	2,203
<i>Payments</i>			
Employee benefits		(61,944)	(29,315)
Supplies & services		(18,299)	(11,536)
Other expenses		(10,871)	(7,124)
Accommodation		(10,025)	(5,452)
Capital user charge		0	(2,106)
GST payments on purchases		(4,258)	(3,184)
Net cash provided by/(used in) operating activities	35(b)	(15,933)	(16,099)
Cash flows from investing activities			
Sale of non-current assets		24	23
Purchase of non-current assets		(9,593)	(10,239)
Net cash provided by/(used in) investing activities		(9,569)	(10,216)
Cash flows from financing activities			
Repayable grant repayments		(148)	0
Net cash provided by/(used in) financing activities		(148)	0
Cash flows from State Government			
Service appropriations		20,719	12,281
Holding account drawdowns		1,433	690
Taxation equivalents		(1,490)	0
Net cash provided by State Government		20,662	12,971
Net increase/(decrease) in cash and cash equivalents		(4,988)	(13,344)
Cash and cash equivalents at the beginning of the period		24,735	38,079
Cash and cash equivalents at the end of the period	35(a)	19,747	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 year ended 30 June 2008

1. Australian equivalents to International Financial Reporting Standards

General

The Authority's financial statements for the year ended 30 June 2008 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 2008.

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

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

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

Notes to the Financial Statements for the year ended 30 June 2008

(c) Reporting Entity

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

(d) Comparative figures

The comparative figures are for six months only as Landgate's inaugural statements were for the period 1 January 2007 to 30 June 2007. 2007-08 is the Authority's first full year of operation. Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current year.

(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 are 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 is recognised on delivery of the service to the client or by reference to the stage of completion. Where the rendering of services can not 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, 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 balance sheet date, the nature of, and amounts pertaining to, those undischarged conditions are disclosed in the notes.

Notes to the Financial Statements for the year ended 30 June 2008

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 or where the asset is capitalised for management purposes).

Initial recognition and measurement

All items of equipment and furniture are initially recognised at cost.

For items of equipment and furniture acquired at no cost or for nominal cost, cost is their fair value at the date of acquisition.

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.

Notes to the Financial Statements for the year ended 30 June 2008

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

Furniture	11 years
Equipment (including leasehold improvements)	8 - 15 years
Computer equipment	3 - 5 years

Leasehold Improvements under development are classified as Works in Progress - Leasehold Improvements.

(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 include:

- 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 - Service Delivery.

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 balance sheet 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.

Notes to the Financial Statements for the year ended 30 June 2008

Refer Note 28 '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 a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each balance sheet date.

See note 31 'Provisions'.

(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 balance sheet 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.

Purchased Leave

The provision for purchased leave relates to employees who have entered into an agreement to self-fund up to an additional four weeks leave per calendar year. The provision recognises the value of salary set aside for employees and is measured at the nominal amounts expected to be paid when the liabilities are settled. This liability is measured on the same basis as annual leave and is reported as part of annual leave provision.

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 for superannuation charges under the Pension or the GSS Schemes as the liability has been assumed by the Treasurer.

Employees commencing employment prior to 16 April 2007 who were 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'.

Notes to the Financial Statements for the year ended 30 June 2008

(ii) Provisions - Other

Employment on-costs

Employment on-costs, including workers' compensation insurance and payroll tax, are not employee benefits and are recognised separately 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 benefit expenses'. They are included as part of 'Other expenses' and the related liability is included in the Employment on-costs provision.

See note 15 'Other Expenses' and note 31 'Provisions'.

(l) 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 (i.e. current service cost and, actuarial gains and losses) 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 GSS (concurrent contributions), the *West State Superannuation (WSS) Scheme*, and the *GESB Super Scheme (GESBS)*.

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 Grants and subsidies 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 in the current year.

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 year and placed in a trust account administered by the GESB on behalf of the Treasurer. The GESB subsequently paid these employer contributions in respect of the GSS Scheme to the Consolidated 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

In addition to cash and cash equivalents, the Authority has two categories of financial instruments:

- Loans and receivables ; and
- Financial liabilities measured at amortised cost

Notes to the Financial Statements for the year ended 30 June 2008

These have been disaggregated into the following classes:

Financial Assets

- Cash and cash equivalents
- Restricted cash and cash equivalents
- Receivables
- Amounts receivable for services

Financial Liabilities

- Payables
- Repayable Grant
- Other Liabilities

Initial recognition and measurement of financial instruments is at fair value. The transaction cost or face value is equivalent to the fair 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.

See note 39 'Financial Instruments'.

(o) Cash and cash equivalents

For the purpose of the Cash Flow Statement, cash and cash equivalents include cash assets and restricted cash equivalents. 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).

The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written off against the allowance account. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Authority will not be able to collect its 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 transferred 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.

Accrued salaries (refer Note 29 'Payables') represent the amount due to staff but unpaid at the end of the reporting period, as the end of the last pay period for that reporting period does not coincide with the end of the financial year. Accrued salaries are settled within a few days of the financial year 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'.

Notes to the Financial Statements for the year ended 30 June 2008

(s) Payables

Payables are recognised when the Authority becomes obliged to make future payments as a result of a purchase of assets or services at the amount payable. 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 29 'Payables'.

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

Resources received free of charge or for nominal cost 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 July 2007 that impacted on the Authority:

- (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 and while there is no financial impact, the changes have resulted in increased disclosures, both quantitative and qualitative, of the Authority's exposure to risks, including enhanced disclosure regarding components of the Authority's financial position and performance, and changes to the way of presenting certain items in the notes to the financial statements.

(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. Where applicable, the Authority plans to apply these Standards and Interpretations from their application date:

Notes to the Financial Statements for the year ended 30 June 2008

(i) AASB 101 'Presentation of Financial Statements' (September 2007). This Standard has been revised and will change the structure of the financial statements. These changes will require that owner changes in equity are presented separately from non-owner changes in equity. The Standard is required to be applied to annual reporting periods beginning on or after 1 January 2009. The Authority does not expect any financial impact when the Standard is first applied.

(ii) Review of AAS 27 'Financial Reporting by Local Governments', AAS 29 'Financial Reporting by Government Departments' and AAS 31 'Financial Reporting by Governments'. The AASB has made the following pronouncements from its short term review of AAS 27, AAS 29 and AAS 31:

- AASB 1004 'Contributions' (December 2007).
- AASB 1050 'Administered Items' (December 2007).
- AASB 1051 'Land Under Roads' (December 2007).
- AASB 1052 'Disaggregated Disclosures' (December 2007).
- AASB 2007-9 'Amendments to Australian Accounting Standards arising from the review of AASs 27, 29 and 31 [AASB 3, AASB 5, AASB 8, AASB 101, AASB 114, AASB 116, AASB 127 & AASB 137] (December 2007).
- Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities (December 2007).

The above Standards are required to be applied to annual reporting periods beginning on or after 1 July 2008.

The existing requirements in AAS 27, AAS 29 and AAS 31 have been transferred to the above new and existing topic-based Standards and Interpretation. These requirements remain substantively unchanged. AASB 1050, AASB 1051 and AASB 1052 only apply to government departments. The other Standards and Interpretation make some modifications to disclosures and provide additional guidance (for example, Australian Guidance to AASB 116 'Property, Plant and Equipment' in relation to heritage and cultural assets has been introduced), otherwise, there will be no financial impact.

(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 49 'Schedule of Income and Expenses by Service'.

The three services of the Authority and their objectives as at 30 June 2008 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 (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.

Notes to the Financial Statements for the year ended 30 June 2008

1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)
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7. Provision of services

Land Titles Management Fees

Search	22,257	11,200
Transfer	16,159	7,992
Mortgage	9,351	4,935
Discharge	8,920	4,712
Other (Plan Lodgements, Caveats, Applications etc..)	9,413	4,667
	66,100	33,506

Valuation Services Fees

16,199	5,940
82,299	39,446

8. Sale of maps, images and information

Revenue from sales	5,000	2,438
Cost of sales	(156)	(69)
Net proceeds	4,844	2,369

9. International services

Proceeds

AusAID	634	381
Vietnam	287	0
Mauritius	0	221
Other	92	0
	1,013	602

The revenue from AusAID was for the provision of consultancy services and training under the following projects:

- Monitoring and Managing Wildfires in Indonesia – Phase Two;
- FireWatch Indonesia - Building Fire Monitoring Infrastructure and Strengthening the Capacity of the Indonesian Government to Monitor Fires;
- Strengthening Economic Development and Governance through Improved Land Management (2007);
- Strengthening Economic Development and Governance through Improved Land Management (2008); and
- Australian Business Volunteers consulting assignments to assist the Vietnam Ministry of Natural Resources and Environment with Human Resource Development, Institutional Reform, Project Management and digital survey Global Positioning System network model.

The revenue attributed to Vietnam was for:

- Providing services to the Strengthening Environmental Management and Land Administration (SEMLA) Program, which is funded by the Swedish International Development Cooperation Agency; and
- Providing Study Tours for the Vietnam Urban Upgrading Program and Ho Chi Minh City GIS Centre.

The revenue attributed to Other was for:

- Providing consulting services to the Government of Mauritius to answer questions and evaluate tender submissions for the Land Administration and Valuation Information Management System (LAVIMS);
- Providing consulting services to AgWest for the Abu Dhabi Soil Survey Project; and
- Providing a Study Tour for the Malaysian Ministry of Natural Resources and Environment.

Notes to the Financial Statements for the year ended 30 June 2008

1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)
----------------------------------	----------------------------------

10. Interest revenue

Interest on funds invested by the Department of Treasury and Finance	545	1,050
Interest on inscribed stock issued by Western Australian Treasury Corporation	1,189	0
	<u>1,734</u>	<u>1,050</u>

11. Other revenue

Grants	641	405
Recovery of costs	235	282
WALIS Forum	185	0
Government Vehicle Scheme	52	26
Other Services	76	105
	<u>1,189</u>	<u>818</u>

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

Furniture, Office and Computer Equipment		
Cost	1,241	1,901
Accumulated Depreciation	(1,201)	(1,887)
Carrying Amount of Non Current Assets	<u>40</u>	<u>14</u>
less: Proceeds	24	23
Net gain/(loss) on disposal	<u>(16)</u>	<u>9</u>

13. Employee benefit expenses

Salaries and Wages ^a	50,412	24,459
Superannuation - defined contribution plans	5,435	2,524
Superannuation - defined benefit plans ^b	0	425
Annual Leave ^c	5,700	2,319
Long Service Leave ^c	2,982	621
	<u>64,529</u>	<u>30,348</u>

(a) This includes the value of the fringe benefit to the employee plus the fringe benefits tax component.

(b) No notional Superannuation expense has been included in the current financial year as the corresponding liability in respect of current employees as at 30 June 2008 is less than the liability as at 30 June 2007 by \$1.65m.

(c) Includes a superannuation contribution component.

Employment on-costs such as workers' compensation insurance and payroll tax are included at note 15 'Other Expenses'. The employment on-costs liability is included at note 31 'Provisions'.

Notes to the Financial Statements for the year ended 30 June 2008

1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)
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14. Supplies & Services

Services and contracts - IT	12,739	7,907
Services and contracts - Others	6,837	3,478
Travel	877	386
Consumables	472	243
Communications	448	285
	<u>21,373</u>	<u>12,299</u>

15. Other Expenses

Employment on-costs (includes payroll tax and workers' compensation insurance)	3,463	2,351
Other staffing costs	1,292	644
Minor purchases	788	662
Advertising	565	78
Consultancy	561	345
Sponsorship/Contributions	436	8
Staff Recruitment	354	231
Insurance	296	124
Grants & Subsidies	234	335
Printing Costs	211	76
Fringe Benefit Tax	176	125
Hire Charges- Furniture	175	53
Board and Committee fees	150	75
Books, Magazines, Acts and Subscriptions	143	72
Membership Fees	109	41
Other expenses	872	468
	<u>9,825</u>	<u>5,688</u>

16. Depreciation and amortisation expense

Depreciation		
Equipment	163	46
Computer Equipment	1,698	677
Furniture	5	2
	<u>1,866</u>	<u>725</u>
Amortisation		
Service Delivery Software and related project costs	6,088	2,290
Leasehold Improvements	107	47
	<u>6,195</u>	<u>2,337</u>
Total depreciation and amortisation expense	<u>8,061</u>	<u>3,062</u>

Notes to the Financial Statements for the year ended 30 June 2008

1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)
----------------------------------	----------------------------------

17. Accommodation expenses

Lease rentals	7,370	3,561
Utilities and statutory charges	758	359
Repairs and maintenance	1,099	478
Minor works and alterations	267	838
Other accommodation expenses	432	267
	<u>9,926</u>	<u>5,503</u>

18. Service Appropriations

Appropriation revenue received during the reporting period	23,322	13,711
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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	305	150
Department of the Attorney General	63	75
Department for Planning & Infrastructure	17	10
	<u>385</u>	<u>235</u>

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	0	425
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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*.

No notional Superannuation revenue has been included in the financial year as the corresponding liability in respect of current employees as at 30 June 2008 is less than the liability as at 30 June 2007 by \$1.65m.

(Refer Note 2(l) 'Superannuation expense' and Note 13 'Employee benefit expenses')

21. Cash and cash equivalents

Operating bank account	19,017	24,275
Cash on hand	47	47
	<u>19,064</u>	<u>24,322</u>

Notes to the Financial Statements for the year ended 30 June 2008

1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)
----------------------------------	----------------------------------

22. Restricted cash and cash equivalents

Non-current

Accrued salaries suspense (i)	683	413
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(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

Current

Trade Debtors	19,782	7,584
Goods and services tax	723	952
Accrued Revenue	1,695	2,386
	<u>22,200</u>	<u>10,922</u>

Less: Allowance for impairment of receivables	(64)	(29)
	<u>22,136</u>	<u>10,893</u>

Non-current

Accrued Revenue	1,071	4,156
	<u>1,071</u>	<u>4,156</u>

Reconciliation of changes in the allowance for impairment of receivables:

Balance at the start of year	29	20
Doubtful debts expense recognised in the income statement	63	9
Amounts written off during the year	(28)	0
Amounts recovered during the year	0	0
Balance at end of year	<u>64</u>	<u>29</u>

Credit Risk

Ageing of receivables past due but not impaired based on the information provided to senior management, at the balance sheet date:

Not more than three months	861	202
More than three months but less than 6 months	41	35
More than 6 months but less than 1 year	65	37
More than 1 year	101	76
	<u>1,068</u>	<u>350</u>

See also note 2(p) 'Receivables' and note 39 'Financial Instruments'.

24. Amounts receivable for services

Current	950	1,433
Non-current	22,948	21,295
	<u>23,898</u>	<u>22,728</u>

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')

Notes to the Financial Statements for the year ended 30 June 2008

1/7/07 to
30/6/08
(\$'000)

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

25. Prepayments

Data processing contracts	800	691
Other	125	104
	925	795

26. Accrued Interest

Interest on cash balances invested by the Department of Treasury and Finance	128	481
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27. a) Equipment and furniture

Equipment	2,214	2,299
At cost	(1,278)	(1,534)
Accumulated depreciation	936	765

Computer equipment

At cost	10,666	9,108
Accumulated depreciation	(6,444)	(5,531)
	4,222	3,577

Leasehold Improvements

At cost	1,301	1,014
Accumulated amortisation	(421)	(314)
Written down value	880	700
Work in progress at cost	5,247	2,837
Total Leasehold Improvements	6,127	3,537

Total equipment

11,285 7,879

Furniture

At cost	1,839	1,805
Accumulated depreciation	(1,783)	(1,775)
Total furniture	56	30

Total equipment and furniture

11,341 7,909

b) Intangibles

Service delivery software and related project costs

At cost	58,348	53,134
Accumulated amortisation	(40,358)	(34,271)
Written down value	17,990	18,863
Work in progress at cost	12,361	11,150
Total intangibles	30,351	30,013

Total equipment, furniture and intangibles

41,692 37,922

Notes to the Financial Statements for the year ended 30 June 2008

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.

1 JULY 2007 TO 30 JUNE 2008	EQUIPMENT (\$'000)	COMPUTER EQUIPMENT (\$'000)	LEASEHOLD IMPROVEMENTS (\$'000)	WORK IN PROGRESS LEASEHOLD IMPROVEMENTS (\$'000)	FURNITURE (\$'000)	SERVICE DELIVERY, SOFTWARE AND PROJECT COSTS (\$'000)	WORK IN PROGRESS SERVICE DELIVERY (\$'000)	TOTAL (\$'000)
Carrying amount at 1 July 2007	765	3,577	700	2,837	30	18,863	11,150	37,922
Additions	293	2,423	287	2,410	32	0	6,618	12,063
Transfers	0	0	0	0	0	5,407	(5,407)	0
Disposals	41	(80)	0	0	(1)	0	0	(40)
Depreciation/amortisation	(163)	(1,698)	(107)	0	(5)	(6,088)	0	(8,061)
Adjustments	0	0	0	0	0	(192)	0	(192)
Carrying amount at 30 June 2008	936	4,222	880	5,247	56	17,990	12,361	41,692

1 JANUARY 2007 TO 30 JUNE 2007	EQUIPMENT (\$'000)	COMPUTER EQUIPMENT (\$'000)	LEASEHOLD IMPROVEMENTS (\$'000)	WORK IN PROGRESS LEASEHOLD IMPROVEMENTS (\$'000)	FURNITURE (\$'000)	SERVICE DELIVERY, SOFTWARE AND PROJECT COSTS (\$'000)	WORK IN PROGRESS SERVICE DELIVERY (\$'000)	TOTAL (\$'000)
Carrying amount at 1 January 2007	489	2,848	748	798	21	16,666	11,048	32,618
Additions	325	1,416	0	2,039	10	0	4,590	8,380
Transfers	0	0	0	0	0	4,488	(4,488)	0
Disposals	(3)	(10)	0	0	(1)	0	0	(14)
Depreciation/amortisation	(46)	(677)	(48)	0	0	(2,291)	0	(3,062)
Adjustments	0	0	0	0	0	0	0	0
Carrying amount at 30 June 2007	765	3,577	700	2,837	30	18,863	11,150	37,922

1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)
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28. Impairment of assets

There were no indications of impairment of equipment, furniture and intangible assets at 30 June 2008. The Authority held no intangible assets not yet available for use other than internal systems under development and classified as works in progress - service delivery.

29. Payables

Trade payables	4,117	832
Accrued expenses	5,082	3,893
Accrued salaries and wages	820	224
Other	62	81
	10,081	5,030

Notes to the Financial Statements for the year ended 30 June 2008

1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)
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30. Repayable grant

Current	45	148
Non-current	44	89
	89	237

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.

31. Provisions

Current

Employee benefits provision (i)

Current		
Annual leave (ii)	4,932	4,377
Long service leave (iii)	7,226	6,281
	12,158	10,658

Employment on-costs provision (iv)

Current	665	592
	12,823	11,250

Non-current

Employee benefits provision (i)

Long service leave (iii)	4,669	4,166
	4,669	4,166

Employment on-costs provision (iv)

Non-current	263	235
	4,932	4,401

Notes to the Financial Statements for the year ended 30 June 2008

1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)
----------------------------------	----------------------------------

- (i) Employee Benefits as at 30 June 2008 includes \$1.25m in respect of employer superannuation contributions. (30 June 2007 \$1.09m)
- (ii) Annual leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after balance sheet date. Assessments indicate that actual settlement of the liabilities will occur as follows:

Within 12 months of balance sheet date	3,226	2,695
More than 12 months after balance sheet date	1,706	1,682
	<u>4,932</u>	<u>4,377</u>

- (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 balance sheet date. Assessments indicate that actual settlement of the liabilities will occur as follows:

Within 12 months of balance sheet date	5,165	4,169
More than 12 months after balance sheet date	6,730	6,278
	<u>11,895</u>	<u>10,447</u>

- (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'.

Employment on-cost provision

Carrying amount at start of year	827	68
Additional provisions recognised	467	759
Payments/other sacrifices of economic benefits	(366)	0
Carrying amount at end of year	<u>928</u>	<u>827</u>

32. Other current liabilities

Unearned revenue	3,164	1,519
Electronic Advice of Sale Administration	623	895
Revenue received in advance	304	338
Other liabilities	200	203
	<u>4,291</u>	<u>2,955</u>

Notes to the Financial Statements for the year ended 30 June 2008

1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)
----------------------------------	----------------------------------

33. 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	5,466	0
Result for the period	1,006	5,466
Balance at end of period	6,472	5,466

Contributed equity

Balance at start of period	76,232	0
Other contributions by owners (i)	0	76,232
Balance at end of period	76,232	76,232

Total equity	82,704	81,698
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(i) 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.

34. 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.

Major components of income tax expense for the year ended 30 June 2008 are:

(a) Income tax expense

Current income tax

Current income tax charge	673	1,061
Adjustments in respect of previous current income tax	(43)	0

Deferred income tax

Relating to origination and reversal of temporary differences	(580)	(4,762)
Income tax expense / (benefit) reported in income statement	50	(3,701)

(b) Amounts recognised directly in equity

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

Notes to the Financial Statements for the year ended 30 June 2008

1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)
---	---

(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 2008 and 30 June 2007 are as follows:

Profit/(loss) before income tax equivalents	1,056	1,765
Tax at the statutory income tax rate of 30%	317	530
Non-deductible expenses	22	35
Adjustments in respect of previous current income tax	(43)	0
Adjustments in respect of previous deferred income tax	(246)	0
Deferred tax asset not previously recognised, now brought to account	0	(4,266)
Income tax expense/(benefit)	50	(3,701)

(d) Deferred income tax

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

	ASSETS		LIABILITIES		NET	
	30/06/08 (\$'000)	30/06/07 (\$'000)	30/06/08 (\$'000)	30/06/07 (\$'000)	30/06/08 (\$'000)	30/06/07 (\$'000)
Receivables	(19)	(6)	0	0	(19)	(6)
Other Financial Assets	0	0	38	0	38	0
Property Plant & Equipment	(494)	(284)	508	320	14	36
Payables	(43)	(97)	0	0	(43)	(97)
Provisions	(5,327)	(4,695)	0	0	(5,327)	(4,695)
Capital raising costs	(6)	0	0	0	(6)	0
Tax (assets) liabilities	(5,889)	(5,082)	546	320	(5,343)	(4,762)
Set off of tax	546	320	(546)	(320)	0	0
Net tax (assets) liabilities	(5,343)	(4,762)	0	0	(5,343)	(4,762)

MOVEMENT IN TEMPORARY DIFFERENCES DURING THE YEAR	BALANCE 1 JULY 2007 (\$'000)	RECOGNISED IN INCOME (\$'000)	RECOGNISED IN EQUITY (\$'000)	BALANCE 30 JUNE 2008 (\$'000)
Receivables	(6)	(13)	0	(19)
Other Financial Assets	0	38	0	38
Property Plant & Equipment	36	(23)	0	13
Payables	(97)	55	0	(42)
Provisions	(4,695)	(632)	0	(5,327)
Capital raising costs	0	(6)	0	(6)
Tax (assets) liabilities	(4,762)	(581)	0	(5,343)

There are no unrecognised deferred tax assets.

Notes to the Financial Statements for the year ended 30 June 2008

1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)
----------------------------------	----------------------------------

35. 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:

Cash and cash equivalents (Refer Note 21)	19,064	24,322
Restricted cash and cash equivalents (Refer Note 22)	683	413
	<u>19,747</u>	<u>24,735</u>

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

Profit/(Loss) after income tax equivalents	1,006	5,466
Non-cash items:		
Depreciation expense	8,061	3,062
Superannuation expense	0	425
Resources received free of charge	385	235
Doubtful debts expense	36	8
Net (gain) / loss on disposal of non-current assets	16	9
Other non-cash adjustments	40	10
Income Tax Equivalent benefit	50	(3,701)
Grants and subsidies from State Government	(23,707)	(14,371)
(Increase)/decrease in assets:		
Inventories	(22)	5
Receivables	(8,506)	(5,067)
Prepayments	(94)	(36)
Accrued revenue	353	(481)
Increase/(decrease) in liabilities:		
Accounts payable	2,428	(2,565)
Provisions	2,069	894
Other liabilities	1,607	569
Change in GST in receivables/payables	345	(561)
Net cash used in operating activities	<u>(15,933)</u>	<u>(16,099)</u>

Notes to the Financial Statements for the year ended 30 June 2008

1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)
----------------------------------	----------------------------------

36. 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:

Department of Treasury and Finance	9,853	4,654
Department for Planning and Infrastructure	4,202	2,591
Public Transport Authority	2,041	27
Fire and Emergency Services Authority of Western Australia	1,586	890
Department of Indigenous Affairs	1,336	370
Department of Industry and Resources	974	305
Western Australia Police Service	518	344
Main Roads Western Australia	451	18
Department of Housing and Works	296	132
LandCorp	284	244
Office of Native Title	266	141
Department of Agriculture and Food	247	96
Department of Consumer and Employment Protection	237	55
Corruption and Crime Commission	228	1
Department of Environment and Conservation	209	75
Department of Education and Training	181	412
Department of the Attorney General	132	68
Department of Health	73	2,053
Department of Fisheries	40	0
WA Electoral Commission	34	29
Office of the Director of Public Prosecutions	28	7
Department of the Premier and Cabinet	22	0
The University of Western Australia	15	82
East Perth Redevelopment Authority	14	0
Local Government Grants Commission	14	10
Rural Business Development Corporation	10	1
Department of Water	0	46
Department for Community Development	0	33
Disability Services Commission	0	18
Department of Corrective Services	0	13
Department of Education Services	0	10
	23,291	12,725

Resources provided to other agencies which were less than \$10,000 per agency:	59	30
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Resources provided free of charge to organisations other than departments and statutory authorities:	4,712	1,072
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Total resources provided free of charge

28,062	13,827
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The above figures are costed on the basis of full cost recovery.

Notes to the Financial Statements for the year ended 30 June 2008

1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)
----------------------------------	----------------------------------

37. 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:

Within 1 year	2,783	5,682
Later than 1 year and not later than 5 years	14,508	6,327
Later than 5 years	16,093	0
	<u>33,384</u>	<u>12,009</u>

(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.

Within 1 year	9,857	8,751
Later than 1 year and not later than 5 years	38,287	46,812
Later than 5 years	2,676	2,106
	<u>50,820</u>	<u>57,669</u>

(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:

Within 1 year	23,989	16,035
Later than 1 year and not later than 5 years	53,606	18,591
Later than 5 years	38,202	2,445
	<u>115,797</u>	<u>37,071</u>

These commitments are all inclusive of GST.

38. 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 fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year fall within the following bands are:

\$	\$	1/7/07 to 30/6/08	1/1/07 to 30/6/07
0	- 10,000	0	4
10,001	- 20,000	3	1
20,001	- 30,000	1	0
40,001	- 50,000	1	0
120,001	- 130,000	0	1*
250,001	- 260,000	1*	0
		<u>6</u>	<u>6</u>

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

Notes to the Financial Statements for the year ended 30 June 2008

1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)
----------------------------------	----------------------------------

The total remuneration of members of the accountable authority is:

385	181
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The total remuneration includes the superannuation expense incurred by the Authority in respect of members of the accountable authority.

No members of the accountable authority are members of the Pension Scheme.

Remuneration of Senior Officers

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

\$	\$	1/7/07 to 30/6/08	1/1/07 to 30/6/07
20,001	- 30,000	0	1
30,001	- 40,000	1	0
50,001	- 60,000	0	1
60,001	- 70,000	0	2
80,001	- 90,000	0	1
90,001	- 100,000	0	1
130,001	- 140,000	3	0
140,001	- 150,000	1	0
180,001	- 190,000	1	0
		6	6

The total remuneration of senior officers is:

765	387
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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 2008 (one senior officer as at 30 June 2007).

39. Financial Instruments

(a) Financial Risk Management Objectives and Policies

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

Credit risk

Credit risk arises when there is the possibility of the Authority's receivables defaulting on their contractual obligations resulting in financial loss to the Authority. The Authority measures credit risk on a fair value basis and monitors risk on a regular basis.

The maximum exposure to credit risk at balance sheet date in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any provisions for impairment, as shown in the table at Note 39(c).

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.

Notes to the Financial Statements for the year ended 30 June 2008

The accounts of the customers overdue are regularly reviewed and the credit limit may be suspended until the account is brought up to date. Where it is economic to do so, the Authority refers large unpaid debts to the State Solicitor's Office for legal action.

Provision for impairment of financial assets is calculated based on past experience, and current and expected changes in client credit ratings. For financial assets that are either past due or impaired, refer to Note 23 'Receivables'.

Liquidity Risk

The Authority is exposed to liquidity risk through its trading in the normal course of business.

Liquidity risk arises when the Authority is unable to meet its financial obligations as they fall due.

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.

Market Risk

The Authority's trading in foreign currency is minimal. The Authority is exposed to interest rate risk primarily on cash and cash equivalents. The repayable grant is non-interest bearing and there are no borrowings or Treasurer's advance.

(b) Categories of Financial Instruments

In addition to cash, the carrying amounts of each of the following categories of financial assets and financial liabilities at the balance sheet date are as follows:

	2008	2007
Financial Assets		
Cash and cash equivalents	19,064	24,322
Restricted cash and cash equivalents	683	413
Receivables *	22,484	14,097
Amounts receivables for services	23,898	22,728
	<hr/> 66,129	<hr/> 61,560
Financial Liabilities		
Payables	10,081	5,030
Repayable Grant	89	237
Other Liabilities	4,291	2,955
	<hr/> 14,461	<hr/> 8,222

* The amount of Receivables excludes GST receivable from the ATO .

(c) Financial Instrument disclosures

Credit Risk, Liquidity Risk and Interest Risk Exposure

The following table details the Authority's exposure to liquidity risk and interest rate risk as at the balance sheet date.

The Authority's maximum exposure to credit risk at the balance sheet date is the carrying amount of the financial assets as shown on the following table. The table is based on the information provided to senior management of the Authority.

The Authority does not hold any collateral as security or other credit enhancements relating to the financial assets it holds.

The Authority does not hold any financial assets that had to have their terms renegotiated that would have otherwise resulted in them being past due or impaired.

Notes to the Financial Statements for the year ended 30 June 2008

FINANCIAL INSTRUMENTS AS AT 30/6/08	WEIGHTED AVERAGE EFFECTIVE INTEREST RATE %	VARIABLE INTEREST RATE (\$'000)	NON INTEREST BEARING (\$'000)	TOTAL (\$'000)
Financial assets				
Cash and cash equivalents	6.906	19,017	47	19,064
Restricted cash and cash equivalents	6.906	683	-	683
Receivables *		-	22,484	22,484
Amounts receivable for services		-	23,898	23,898
		19,700	46,429	66,129
Financial liabilities				
Payables		-	10,081	10,081
Repayable grant		-	89	89
Other liabilities		-	4,291	4,291
		-	14,461	14,461

FINANCIAL INSTRUMENTS AS AT 30/6/07	WEIGHTED AVERAGE EFFECTIVE INTEREST RATE %	VARIABLE INTEREST RATE (\$'000)	NON INTEREST BEARING (\$'000)	TOTAL (\$'000)
Financial assets				
Cash and cash equivalents	6.142	24,275	47	24,322
Restricted cash and cash equivalents		-	413	413
Receivables *		-	14,097	14,097
Amounts receivable for services		-	22,728	22,728
		24,275	37,285	61,560
Financial liabilities				
Payables		-	5,030	5,030
Repayable grant		-	237	237
Other liabilities		-	2,955	2,955
		-	8,222	8,222

* The amount of Receivables excludes GST receivable from the ATO .

Interest Rate Sensitivity Analysis

The following table represents a summary of the interest rate sensitivity of the Authority's financial assets and liabilities at the balance sheet date on the surplus for the period and equity for a 1% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

Notes to the Financial Statements for the year ended 30 June 2008

		-1% Change		+1% Change	
	CARRY AMOUNT \$000	PROFIT \$000	EQUITY \$000	PROFIT \$000	EQUITY \$000
2008					
Financial assets					
Cash and cash equivalents	19,017	(190)	(190)	190	190
Restricted cash and cash equivalents	683	(7)	(7)	7	7
Total Increase / (Decrease)		(197)	(197)	197	197

		-1% Change		+1% Change	
	CARRY AMOUNT \$000	PROFIT \$000	EQUITY \$000	PROFIT \$000	EQUITY \$000
2007					
Financial assets					
Cash and cash equivalents	24,275	(243)	(243)	243	243
Total Increase / (Decrease)		(243)	(243)	243	243

Fair Values

All financial assets and liabilities recognised in the balance sheet are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.

40. 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 \$590,359.
- (ii) There is potential for Copyright Agency Limited and/or individual surveyors to claim against the State of Western Australia and/or Landgate in respect of:
 - (a) copying surveyors' plans for public use; and
 - (b) Landgate's use of plans to create products and services
 following the decision of the Federal Court of Australia in *Copyright Agency Limited v State of New South Wales* [2007] FCAFC 80 (5 June 2007) and the decision of the High Court of Australia in *Copyright Agency Limited v State of New South Wales* [2008] HCA 35 (6 August 2008).

The potential claims cannot be quantified at this point. The impact of the two decisions requires detailed assessment and it is likely that advice will be sought from State Solicitor's Office.

Contingent assets

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

41. 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 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:

Notes to the Financial Statements for the year ended 30 June 2008

1) Air Photography

A collection of single images and mosaics of Western Australia. The collection dates from 1948 to the current time and has significant historical importance.

2) Spatial Cadastral Database

Information about land parcel boundaries including freehold and crown lots.

Also includes lodged cadastral boundaries, control marks, easements, surveyed mining tenement and administrative 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) Various Registered Trademarks, Internet domain names and Business names.

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 and hardcopy - digital and historical hard copies of titles, surveys 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, 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.

Notes to the Financial Statements for the year ended 30 June 2008

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 property street 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.

42. Events occurring after the balance sheet date

There have been no significant events occurring after 30 June 2008 that affect these financial statements.

43. Remuneration of auditor

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

Auditing the accounts, financial statements and performance indicators

1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)
----------------------------------	----------------------------------

152	84
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44. Affiliated body

The Land Surveyors' Licensing Board is an affiliated body in that it received administrative support and a grant of \$10,000 from the Authority. The Board is not subject to the operational control of the Authority and reports to Parliament separately.

10	0
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1/7/07 to 30/6/08 (\$)	1/1/07 to 30/6/07 (\$)
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45. Supplementary financial information (expressed in whole dollars)

(a) Write offs

(i) Public and other property written off -

- Approved by Minister

0	140,000
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- Approved by Accountable Authority

20,435	0
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20,435	140,000
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Amount recovered from Insurance

0	(140,000)
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20,435	0
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Notes to the Financial Statements for the year ended 30 June 2008

1/7/07 to 30/6/08 (\$)	1/1/07 to 30/6/07 (\$)
------------------------------	------------------------------

(ii) Bad Debts

- Approved by Accountable Authority

28,004	0
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(b) Losses through theft, defaults and other causes

Losses of public monies and public and other property through theft or default

370	371
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Amount recovered

0	0
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370	371
-----	-----

(c) Gifts of Public Property

Gifts of public property provided by the Authority

6,890	2,484
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1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)
----------------------------------	----------------------------------

46. 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	0
Receipts	14,726	6,498
Payments		
The Australian Taxation Office	(14,726)	(6,498)
Closing balance	0	0

This special purpose account is reported on a cash basis.

47. Indian Ocean Territories Service Delivery Arrangement

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

Opening balance	3	7
Receipts	34	53
Payments	(24)	(57)
Closing balance	13	3

Notes to the Financial Statements for the year ended 30 June 2008

48. Explanatory Statement

This statement provides details of any significant variations between estimates and actual results for 2008 and between the actual results for 2007 and 2008. Significant variations are considered to be those greater than 10% or \$1m.

(i) Significant variances between estimate and actual results for the financial year.

	2008 Estimate (\$'000)	2008 Actual (\$'000)	Variance (\$'000)
Income			
Provision of services	85,317	82,299	(3,018)
Interest revenue	1,500	1,734	234
Other revenue	1,500	1,189	(311)
Expenses			
Employee benefit expenses	62,575	64,529	(1,954)
Supplies and services	25,751	21,373	4,378
Grants and subsidies from Government			
Resources received free of charge	429	385	(44)
Liabilities assumed by the Treasurer	2,284	0	(2,284)

Explanation of variations:

Provision or service

Provision of service revenue is less than estimate mainly due to less revenue from land registrations due to a slow down in property market activity.

Interest revenue

Interest revenue is higher than the estimate due to commercial interest rates rising higher than anticipated.

Other

Other revenue is lower than the estimate mainly due to grant revenues not being realised to the levels anticipated.

Employee benefit expenses

Employee benefit expense was higher than the estimate due to an increase in staff to maintain current levels of service delivery.

Supplies and services

Supplies and services was lower than the estimate due to lower than anticipated levels of contracted services.

Resources received free of charge

Resources received free of charge is less than the estimate mainly due to lower notional legal costs.

Liabilities assumed by the Treasurer

Liabilities assumed by the Treasurer is lower than the estimate as a consequence of the assumed liability by the Treasurer being less than the last years liability. Hence there is a nil expense or revenue for Superannuation – defined benefit plans in this financial year.

Notes to the Financial Statements for the year ended 30 June 2008

(ii) Significant variances between actual and prior year actual.

This is the Authority's first full year of operations. The inaugural statements were for the period 1 January 2007 to 30 June 2007. Prior period actuals for the full year are therefore not available. With the current reporting period covering twelve months and the comparatives relating to actuals for only six months, explanations of variations between the current year and prior year actuals are not provided as it is not considered practicable to do so.

Notes to the Financial Statements for the year ended 30 June 2008

49. Schedule of Income and Expenses by Service

SERVICE	ACCESS TO LAND INFORMATION		VALUATIONS		ACCESS TO GOVERNMENT GEOGRAPHIC INFORMATION		TOTAL	
	1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)	1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)	1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)	1/7/07 to 30/6/08 (\$'000)	1/1/07 to 30/6/07 (\$'000)
Income								
Revenue								
Provision of services	66,100	33,506	16,199	5,940	0	0	82,299	39,446
Sale of maps, images and information	4,995	2,438	5	0	0	0	5,000	2,438
International service	1,013	602	0	0	0	0	1,013	602
Interest revenue	1,537	931	185	112	12	7	1,734	1,050
Other revenue	980	818	12	0	197	0	1,189	818
Gains								
Gain on disposal of non-current assets	0	9	0	0	0	0	0	9
Total income	74,625	38,304	16,401	6,052	209	7	91,235	44,363
Expenses								
Employee benefit expenses	48,453	22,902	15,439	7,050	637	396	64,529	30,348
Supplies & services	19,837	11,875	985	235	551	189	21,373	12,299
Other expenses	7,778	4,136	1,566	1,067	481	485	9,825	5,688
Depreciation and amortisation expense	7,297	2,667	750	387	14	8	8,061	3,062
Accommodation expenses	8,252	4,402	1,494	1,021	180	80	9,926	5,503
Cost of sales	156	69	0	0	0	0	156	69
Loss on disposal of non-current assets	16	0	0	0	0	0	16	0
Total expenses	91,789	46,051	20,234	9,760	1,863	1,158	113,886	56,969
Profit/(loss) before grants and subsidies from State Government	(17,164)	(7,747)	(3,833)	(3,708)	(1,654)	(1,151)	(22,651)	(12,606)
Grants and subsidies from State Government								
Service appropriations	17,721	9,985	3,965	2,579	1,636	1,147	23,322	13,711
Resources received free of charge	320	153	47	80	18	2	385	235
Liabilities assumed by the Treasurer	0	293	0	130	0	2	0	425
Total grants and subsidies from State Government	18,041	10,431	4,012	2,789	1,654	1,151	23,707	14,371
Profit/(loss) before income tax equivalent (expense)/benefit	877	2,684	179	(919)	0	0	1,056	1,765
Income tax equivalent (expense)/benefit							(50)	3,701
Profit/(loss) for the period							1,006	5,466

Certification of Key Performance Indicators

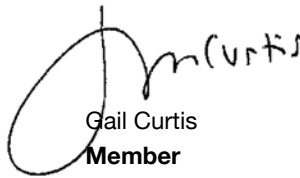
In the opinion of the Board of Management, Western Australian Land Information Authority, the accompanying key performance indicators:

- 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 2008.



Katrina Burton
Member
Board of Management
Western Australian Land Information Authority

9 September 2008



Gail Curtis
Member
Board of Management
Western Australian Land Information Authority

9 September 2008

4.2 KEY PERFORMANCE INDICATORS

Western Australian Land Information Authority Key Performance Indicators 2007-2008

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.

Key Effectiveness Indicator (1 of 2):

Extent to which the State Land Information Capture Program (SLICP) is completed according to target.

Percentage of work program completed	Actual 2005-06	Actual 2006-07	Target 2007-08	Actual 2007-08
Aerial Photography Capture	106%	98%	100%	87%
Aerotriangulation	124%	88%	100%	114%
Digital Aerial Photography	277%	62%	100%	83%
Digital Elevation Model Production	154%	131%	100%	72%
Ortho-image Production	126%	136%	100%	66%
Property Street Addressing	116%	153%	100%	154%
Road Centreline Maintenance	68%	89%	100%	74%
Spatial Upgrade	132%	138%	100%	160%
Topographic Data Capture/Revision	106%	173%	100%	236%

Why is this a key indicator of our performance?

Landgate builds an annual program of maintenance for strategic land information datasets to satisfy communicated demand for land information. The program is designed to maintain information currency, specified accuracy and completeness of state coverage. Because the program is needs-based, the achievement of set targets for each output reflects the extent to which these user needs are met and therefore it is an indicator of effectiveness.

How was the indicator derived?

Component targets were set in response to multiple agency submissions to the Western Australian Land Information System (WALIS) Office and define the minimum activity required to maintain the land information base and deliver the needs at the levels of accuracy, currency and completeness expected by the users. Targets are designed to satisfy user requests for new information as well as maintain cyclic revision programs agreed by the WALIS Council.

As targets are set in response to requests and discussions with user organisations, the degree of achievement is an indicator of how well user requirements have been satisfied. Supporting comments are intended to clarify the effectiveness of the overall program.

Supporting comments for each component follow.

Aerial Photography Capture

Aerial photography covers most of the state at various scales and is captured in response to requests and region-based revision intervals agreed to by the WALIS Community. Revision cycles range from annually for metropolitan, to 5 and 10 yearly for regional areas.

Western Australian Land Information Authority

Key Performance Indicators 2007-2008

The amount (number of frames) of captured photography varies each year depending on scale requirements and regional location. In 2007-08, 87% of the required capture was completed; however, the remainder was committed for capture. This year an effort was made to capture remote indigenous communities which contribute a small number of frames to the program but are currently of particular interest to agencies. The remoteness and difficulty in acquiring these sites includes changing weather patterns which have impacted the ability to complete the program within the strict bounds of the program year.

Aerotriangulation Adjustment

Aero-triangulation is the process that relates air photography to the ground and therefore to maps and other physical information. It is fundamental to many of the downstream outputs that rely on the image to develop other products. In 2007-08, the aerotriangulation target number of processed frames was achieved. The effectiveness of this output is reflected in its support of the customer need for seamless geo-referenced image products that are suitable as a base for Geographic Information Systems (GIS).

Digital Aerial Photography - Increase in State Coverage

Landgate's digitising of new film based aerial photography both revises and extends the state's digital image cover to satisfy the growing demand for digital access. As cover expands across the state, the proportion of digitising that adds to coverage becomes lower. For instance the arid zones are seldom requested and may never be covered as adequate satellite imagery is available. In 2007-08, the target estimate was not achieved for this reason. To date, 75% of the state's photography coverage has been digitised. This is equivalent to 60% of the State's area.

Digital Elevation Model Production

Digital Elevation Models (DEMs) are a 3-D depiction of the land surface using image comparison technology. They are used in the preparation of the corrected air photography images and are in demand for earth and environmental modeling. DEMs require manual editing in heavily vegetated and/or complex coastal areas. Coastal areas have been a focus of activity in 2007-08 and whilst impacting unit output, this editing effort has provided higher quality products to users.

Ortho-image/mosaic Production

Aerial photography requires correction to make it suitable as a backdrop for maps and other information. In 2007-08 output included coverage of a significant number of WA's towns and remote Indigenous Communities in response to multiple agency requests. The remoteness and small areas involved for isolated populations requires a disproportionately high processing effort for each frame. This satisfied programmed requests but resulted in fewer units being achieved against the set target.

Property Street Addressing

Enhanced data-matching software used to compare Landgate's address data with other address datasets from local government and Australia Post resulted in improved detection and resolution of anomalies. This provided a significant increase in addressing actions and overall quality.

Road Centreline Maintenance

Western Australia's network of roads is represented as a digital dataset of road centrelines with information attributes about each road. A project completed in June 2008 in association with FESA, the Department of Environment and Conservation and Police has placed the best overall information into a modern Geographic Information System. This has upgraded the quality of the dataset to deliver higher positional accuracy, improved currency and extended attribution. Maintenance of the dataset is continuous, taking input from sources such as new surveys and road naming approvals and closures. Achievement against the estimated target is dependant on actual land development activity. In 2007-08 all incoming road maintenance was completed, however a downturn in the number of roads created and a concentration of the areas affected by lower activity into fewer tiles resulted in fewer units being achieved against the set target.

Western Australian Land Information Authority

Key Performance Indicators 2007-2008

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. The process of spatial upgrade enhances the quality of the cadastral data to almost survey accuracy in order to better support the management and maintenance of fundamental land and property information. At 30 June 2008, 85.5% of the entire state has been upgraded.

During 2007-08, the planned work for the year was exceeded by 60%. This increase in production was due mainly to the addition of new points added to the system and spatially upgraded as part of ongoing maintenance within Special Survey Areas and the continuing effects of additional capital works funding.

Topographic Data Capture

The large-scale topographic database provides a highly accurate and detailed map presentation of natural and man-made features and height information in urban areas. In response to user feedback indicating an optimal currency of 3 years, the information for the Metropolitan Region was significantly revised to achieve this in 2007-08. Town-site coverage was also expanded to meet regional growth and to achieve more up-to-date data in coastal towns where climate change factors are becoming critical to planning and mitigation decisions.

Western Australian Land Information Authority

Key Performance Indicators 2007-2008

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.

Effectiveness Indicator (2 of 2):

Claims against registered interests, as a result of fraud, negligence or errors, settled by the Crown.

	Actual 2005-06	Actual 2006-07	Target 2007-08	Actual 2007-08
Number of claims settled by Crown	1	0	0	1

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 1893 (excludes minor 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 the Registrar of Titles or to conveyancers, but not detected, which affect the land register or clients' ability to successfully complete land transactions.

What does the indicator show?

The very low number of successful claims indicates that no significant underlying trend involving fraud, negligence or errors is apparent.

Western Australian Land Information Authority

Key Performance Indicators 2007-2008

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):

	Actual 2005-06	Actual 2006-07	Target 2007-08	Actual 2007-08
Average cost per land registration action	\$25.39	\$26.74	\$29.03	\$29.03

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, as a result of the slowing property market, Landgate saw a gradual decrease in the level of registration transactions. Although the number of registration actions was 0.5% lower than the estimate, expenditure was contained resulting in the cost per transaction meeting target.

Western Australian Land Information Authority

Key Performance Indicators 2007-2008

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):

	Actual 2005-06	Actual 2006-07	Target 2007-08	Actual 2007-08
Average cost per land information action	\$34.81	\$29.05	\$43.35	\$36.79

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 11.8% higher than the target, resulting in the average cost per transaction being 15.1% 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.

Western Australian Land Information Authority

Key Performance Indicators 2007-2008

Outcome:

Independent valuations support Governments' collection of rates and taxes, and management of property assets.

Key Effectiveness Indicator (1 of 2):

International standards for accuracy and uniformity of rating and taxing values are met.

	Actual 2005-06	Actual 2006-07	Target 2007-08	Actual 2007-08
Benchmark against international standards for accuracy using Median Value Price Ratio Test:				
Gross Rental Value	92.93%	94.00%	>92.5%	92.59%
Unimproved Value	92.38%	92.59%	>92.5%	91.24%
Coefficient of dispersion to check uniformity of values:				
Gross Rental Value	6.02%	4.39%	<7.00%	4.69%
Unimproved Value	8.67%	11.07%	<15.00%	8.13%

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.

In 2005-06 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.

Western Australian Land Information Authority

Key Performance Indicators 2007-2008

What does this indicator show?

For Unimproved Values the outcomes show the following:

The MPR of 91.24% is 1.26% below the target >92.5%. This outcome is below that achieved in 2006-07 and 2005-06. A contributing factor to this year's result was that there was an easing in the land market and a slow down in the rate of increase of land prices compared to that experienced in 2006-07. In some areas, prices started to ease around the date of valuation of 1 August 2007. Given that the MPR is determined on a statistical analysis comparison of assessed values to sales occurring between 1 June and 31 August 2007, any falls in value during this period can have the effect of slightly reducing the MPR. Given the early indicators of softening market conditions, there was also the tendency by valuers to exercise a degree of caution.

The COD of 8.13% is the best result over the past 3 years and is well inside the international standard. The COD is a measure of the divergence between the assessed land values and unadjusted selling prices measured over a 3 month elapsed time wrapped around the date of valuation. With the date of valuation set almost midway within this period, it is understandable that there will be increased pressure on the COD as compared to past years, where land price movement has been comparatively much flatter.

For Gross Rental Values the outcomes show the following:

The MPR shows 92.59% against a target of >92.5% measured from a sample of 7,085 key rents. This outcome is very similar to 2006-07 and is well within the target range.

The COD of 4.69% is similar to last year's very good result of 4.39%, remains consistent with the results achieved over the past six years and is well inside the adopted standard.

Taken together, the results of these tests show a very satisfactory outcome.

Western Australian Land Information Authority

Key Performance Indicators 2007-2008

Outcome:

Independent valuations support Governments' collection of rates and taxes, and management of property assets.

Key Effectiveness Indicator (2 of 2):

	Actual 2005-06	Actual 2006-07	Target 2007-08	Actual 2007-08
Adjustments to rating and taxing values as a result of Objections and Appeals as a percentage of total values in force	0.02%	0.008%	<0.2%	0.012%

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 2008, there were 1,856,144 values in force in Western Australia, reflecting an increase of 19,383 over the previous year. During the year, only 225 of these were amended as a result of formal objections lodged with the Valuer General and requests for reviews before the State Administrative Tribunal. This indicates that less than one in every 8,249 values was 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.

Western Australian Land Information Authority

Key Performance Indicators 2007-2008

Service 2:

Valuations.

Service description:

An impartial valuation and property consultancy service.

Key Efficiency Indicator:

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Target 2007-08	Actual 2007-08
Average cost per valuation	\$12.82	\$15.47	\$12.37	\$11.96	\$12.40

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 2007-08 being one of the two years of significantly heightened GRV based mass appraisal activity in the Perth Metropolitan Region. This results in lower costs per value than the third year of the metropolitan triennial revaluation program when there is significantly lower GRV revaluation activity. 2005-06 provides a good illustration of this where the cost per value was \$15.47.

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 \$12.40 is only 3.7% more than the target \$11.96 and reflects higher input costs in the delivery of the valuation program. This outcome was similar to the 2006-07 results where the cost was \$12.37 against a target of \$12.00. It is a good result compared to 2004-05, being the same year of the previous triennial cycle, where the cost was \$12.82 per valuation.

Western Australian Land Information Authority

Key Performance Indicators 2007-2008

Outcome:

Coordinated access to Western Australian Land Information System (WALIS) community members' geographic information supports the management and development of the State.

Key Effectiveness Indicator:

Useability of WALIS spatial information is determined by user awareness, acceptance and reuse:

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Target 2007-08	Actual 2007-08
<i>Awareness</i>					
Percentage increase in first time participants at WALIS functions.	26%	20%	25%	25%	20%
Percentage increase in repeat participants at WALIS functions.	32%	11%	19%	15%	20%
<i>Acceptance</i>					
Percentage increase in the number of first time customers accessing spatial information from WALIS community members.	0%	0%	442% ¹	2%	0%
<i>Reuse</i>					
Percentage increase in the number of return customers accessing spatial information from WALIS community members.	0%	6%	69% ¹	2%	33%

(¹ - The actual figures for 2006-07 have been adjusted to compensate for an error in calculation)

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. The method of data collection is done using one of three methods; collection on 12 random dates, collection of monthly figures or collection of annual figures. This data is then collated by the WALIS Office to determine the annual average percentages for new and repeat customers.

Western Australian Land Information Authority

Key Performance Indicators 2007-2008

What does the indicator show?

Awareness This indicator shows continuing interest in WALIS activities. In 2007-08, WALIS Forum attracted 744 people, including many first-time and repeat attendees, which increased the percentage for both categories.

Acceptance and Reuse The acceptance figure for 2007-08 declined, following the record number of new users in 2006-07 who were interested in the booming mining sector. Conversely, a large number of these customers have continued to seek information from the Department of Industry and Resources (DoIR). These customers have led to a significant increase in the re-use figure for 2007-08.

Western Australian Land Information Authority

Key Performance Indicators 2007-2008

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:

	Actual 2005-06	Actual 2006-07	Target 2007-08	Actual 2007-08
Average cost per Key Result Area	\$254,167	\$373,333	\$294,167	\$310,500

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 strategic outcomes set out in the WALIS Strategy 2007-2010. In 2007-08, the Business Plan again comprised six Key Result Areas which relate to the outcomes found in the WALIS strategy 2007-2010. These six Key Results Areas are delivered through the on-going activities that form the WALIS Office Projects found in the business plan. 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 2007-08, the average cost per Key Result Area was \$310,500, 5.6% higher than this years target but 16.8% lower than 2006-07. The marginally higher cost can be attributed to the cost of running the WALIS Forum which had a record number of attendees. However, revenue from the Forum was also correspondingly greater.

4.3 MINISTERIAL DIRECTIVES

Under section 65(3) of the *Land Information Authority Act 2006 (the Act)*, Landgate is required to include in its annual report the text of a written direction given to it by the Minister, relating to the performance of Landgate's functions. There were no directions given during 2007/2008.

4.4 OTHER FINANCIAL DISCLOSURES

PRICING POLICIES OF SERVICES PROVIDED

Landgate Pricing Policies

Under Treasurer's Instruction 903, section 13(i), Landgate is required to advise of the policies underlying the pricing of its goods and services and, where appropriate, provide references to relevant public documents that contain pricing information.

For the major categories of goods and services provided by Landgate, the following pricing policies apply:

Land Registrations

The setting of fees for land transaction document registration and survey plan lodgement 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 2007/2008 schedule of fees relating to document registration and survey plan lodgement was implemented on 2 July 2007. The amendment regulations detailing this schedule of fees were published in the *Government Gazette* on 25 June 2007.

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 2 July 2007 and published in the *Government Gazette* on 25 June 2007.

Land Valuations

Pricing of valuations and valuation consulting services are made under the powers contained within the *Valuation of Land Act 1978* and the *Land Information Authority Act 2006*. Landgate's pricing framework also applies.

Other Goods and Services

These goods and services include:

- maps and aerial photography;
- remote sensing satellite imagery;
- native title mapping;
- geospatial data sales;
- property value and sales information;
- land information enterprises; and
- land and property market.

Prices of non-regulatory goods and services produced and delivered by Landgate are determined in accordance with a pricing framework. This framework ensures that the agency complies with the pricing principles as detailed in section 16 of the *Land Information Authority Act 2006*, with State Government policy for the pricing of land information and with government requirements for the costing and pricing of goods and services.

The pricing framework also ensures that sufficient revenue to meet Landgate's business objectives is generated. Processes and procedures have been developed within the pricing framework to ensure prices are set in a transparent, systematic and defensible way.

Prices applying to these products and services are available from Landgate's Midland office, the Landgate Cloisters Office and online.

CAPITAL WORKS

Landgate's capital works consists of four 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 ensures the data meets the quality requirements of users.

Commercial Products and Services

The primary activities of this program include developing web-enabled products, improving service delivery of key business solutions and extending mapping products for the commercial, private and government sectors.

Asset Replacement

This program provides for the ongoing replacement and upgrade of Landgate's facilities, including various information technology assets and accommodation and third party software systems.

Business Infrastructure

This program improves efficiency of and increases capacity of the business support systems that underpin Landgate's operations. It includes hardware, software and networks to allow improvement to customer and staff access, greater response and better functionality through automation, security and monitoring.

Capital expenditure for the year ended 30 June 2008 was as follows:

Program	Capital Expenditure (\$'000)	Estimated Cost to Complete (\$'000)
Data Quality Improvement	1,048	182
Commercial Products and Services	2,035	40
Asset Replacement	2,074	366
Business Infrastructure	6,057	300
Total	11,214	888

Minor delays were experienced across all programs causing work to be carried over for completion in the early stages of 2008/2009. The \$888,000 is committed expenditure as at 30 June 2008.

EMPLOYMENT AND INDUSTRIAL RELATIONS

Staff Engagement Survey

In 2008, Landgate implemented its first staff engagement survey. The results will be used to gauge the level of employee motivation and engagement and to gather feedback about key human resources programs. Landgate plans to conduct such surveys on a regular basis.

Skills Acquisition Plan

The 2007/2008 corporate training budget was used to fund the Skills Acquisition Plan (SAP). This focused on building the skills and knowledge needed by Landgate, particularly in the areas of its core business and training to meet compliance related requirements.

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 compliance related training, such as Occupational Safety and Health, First Aid and Grievance Management. Additional online courses were available for staff through our e-Learning portal. A strong focus of the SAP was to support the Landgate Innovation Program, with more than 200 staff attending innovation workshops.

XPT Leadership Program

The XPT Leadership Program, intended for Executive and senior managers held a range of workshops over the past 12 months. Each was designed to address key leadership and management skill gaps. The XPT Leadership Program is closely aligned to support the Innovation Program and also strengthen the strategic planning process in line with the additional requirements of Landgate becoming a statutory authority. Workshops have covered a diverse range of areas including presenting business proposals, innovation, strategic planning and strategic thinking.

Cadetship Program

This new program offered students the opportunity to work full-time and study part-time, or vice versa. They were given on-the-job training which offered practical experience in a chosen study field. 2007/2008 saw the program focus on the areas of GIS and valuations. In addition, Landgate offered students financial support and the opportunity to be considered for its successful graduate program upon completion of studies.

Employee Profile

Employee Representation by Division (%)

Division	2007/2008 Percent of Employees
Business Services	7.92
Information Access	16.43
Information Management	14.21
Information Services	52.65
Office of the Chief Executive	2.18
Strategic Planning and Development	6.62

Landgate's average full-time equivalent level for 2007/2008 was 933 employees. During the year, 219 vacant positions were filled on a permanent or fixed term basis.

	2006/2007 Percent of Employees	2007/2008 Percent of Employees
Full-time	85.8	86.53
Part-time	13.2	12.85
Casual	<1	<1
Permanent	83.4	84.82
Fixed Term Contract	15.6	14.37
Casual	<1	<1

Employee Safety and Workers Compensation

Landgate recognises its obligation to take all reasonable precautions to provide and maintain an environment that is safe and without health risks to its employees, contractors and visitors. Safety and health standards are under constant review. This goal is achieved through the involvement of all employees.

Landgate is committed to providing confidential, equitable and timely management of employee injuries and illnesses in accordance with the guidelines for injury management set down by WorkCover WA.

Accordingly, Landgate provides a WorkCover WA approved workplace-based injury management and advisory service. This service is made available to employees who suffer work-related injuries/illness in accordance with the *Workers' Compensation and Injury Management Act 1981* (WA).

Landgate :

- Complies with all relevant health and safety legislation and standards.
- Provides and maintains workplaces, plant and systems of work that do not expose employees to hazards.
- Provides information, instruction, training and supervision so employees can perform their work.
- Consults and cooperates with safety and health representatives and other employees at the workplace, on occupational safety and health matters.
- Provides adequate protective clothing and equipment where hazards cannot be avoided.
- Ensures safe use, cleaning maintenance, transportation and disposal of substances and plant in the workplace.
- Provides an Injury Management System.

Indicator

Number of Fatalities 2007/2008	0
Lost time injury diseases (LTI/D) incident rate	0.28598
Lost time injury severity rate	33.3333

Wellness Program

During the year, a comprehensive Wellness Calendar was implemented. Events included cancer and drug awareness sessions, retirement and lifestyle planning, financial planning, food additive awareness, flu vaccinations, corporate massages and stress management. There were also activity-based programs such as the annual Landgate Fun Run, Tai Chi classes and Bike to Work Week.

4.5 GOVERNANCE DISCLOSURES

An insurance premium for the period 1 January 2008 to 1 January 2009, totalling \$13,880.00, was paid to indemnify Landgate'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

The *Electoral Act 1907* – Section 175ZE

In accordance with section 175ZE of the *Electoral Act 1907*, the Western Australian Land Information Authority incurred the following expenditure in advertising, market research, polling, direct mail and media advertising:

1. Total expenditure for 2007/08 was \$421,127.49
2. The expenditure was incurred in the following areas:

Advertising Agencies	\$27,874.00	Vinten Browning	\$27,874.00
Market research organisations			
Research Solutions	\$98,472.07	Research Solutions	\$98,472.07
Polling organisations	nil	nil	nil
Direct mail organisations	nil	nil	nil
Media advertising organisations	\$294,781.42		
Google Adwords	\$10,560.00		
Media Decisions	\$284,221.42		

DISABILITY AND INCLUSION PLAN OUTCOMES

(*Disability Services Act 1993 S29*)

Landgate continues to follow the five-year Disability Access and Inclusion Plan 2007 - 2012. An annual progress report is presented to the Disability Services Commission.

- The Plan was referred to when determining customer and staff access to the newly refurbished Landgate Cloisters Office.
- Landgate has held events in its premises with a particular emphasis on, and collaboration with, the disabilities sector.
- Landgate's web services continue to be designed to WC3 standards following the Office of e-Government guidelines.
- Landgate provides additional facilities such as TTY telephone, interpreter services in Auslan, wheelchair and hearing impaired services in the Midland Customer Centre.

People with disabilities and their families and carers have the same rights as other community members to access our service information and facilities. Landgate is working to ensure that people with disabilities are given the opportunity to be involved in any public consultation through Landgate's Complaints Management System, and its feedback mechanism, which is accessible through all customer contact media.

In 2008 Landgate contributed to a project called Mapping Time. This project linked personal and historic photographs and stories about the City of Swan, to the geospatial data gathered from ground surveys, aerial photographs and satellite imagery to create digital artworks. This was in partnership with Disability Services Commission Accommodation Service Directorate, Disability in the Arts, Disadvantage in the Arts Australia and the City of Swan and aimed to help people with intellectual disabilities connect to their communities.

EQUAL OPPORTUNITY OUTCOMES

Women in Management

Market research organisations	Objectives 2007	Actual 2007
Distribution (Equity Index)	50	54.9
Representation in SES	-	22.2%
Management Tier 1	-	0
Management Tier 2	-	20%
Management Tier 3	-	45%
Management Tier 2 & 3 Combined	28%	40.7%

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

		Objectives 2007	Actual 2007
Indigenous Australians	% representation	1	0.6
	Equity Index	7	30.4
Culturally Diverse Backgrounds	% representation	16	14.1
	Equity Index	95	125.9
People with Disabilities	% representation	4	1.6
	Equity Index	22	58.9
Youth	% representation	8.5	7
	Equity Index	NA	NA

Note: The equity index is a measure of "compression" - the extent to which members of a given diversity group are primarily to be found at the lower classification levels. An index below 100 denotes that members in the group are "compressed" into the lower working levels; the lower the index the greater the degree of compression. Conversely, an index above 100 shows that members in that group are well represented at the upper classification levels.

**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.**

Statement of compliance issues and actions during 2007/2008.

Landgate is committed to upholding the Public Sector Standards in Human Resource Management, the Western Australian Public Sector Code of Ethics and Landgate's Code of Conduct. We strive to reflect our values of community, creativity, celebration, sustainability, growth & learning and excellence in all that we do.

Public Sector Standards

- The Standards are readily accessible on Landgate's intranet.
- All recruitment and selection decisions are reviewed by independent officers to ensure compliance.
- During 2007/2008 Landgate has reviewed its policies and procedures regarding recruitment and selection to ensure compliance with the Standards as well as streamlining the process.
- Landgate runs regular training courses in areas such as recruitment and selection and Grievance Management to ensure that Landgate officers are aware of their obligations.
- Landgate fosters an environment where staff are comfortable talking about the standards and where decisions are fair and equitable and capable of review.
- No Breach of Standards claims were lodged during 2007/2008.

Ethics and Landgate's Code of Conduct

- The Code of Ethics and Code of Conduct are readily available on Landgate's intranet.
- The Code of Ethics and Code of Conduct are made available and discussed during induction sessions for new employees.
- Staff are reminded of key ethical issues on a regular basis through the intranet, induction courses and workshops.
- Five breaches of the Code of Ethics or Code of Conduct were found during 2007/2008.



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.

The efficiency and effectiveness of current recordkeeping systems were evaluated during the development of the Recordkeeping Plan 2004. There have been no significant changes to recordkeeping since approval of the Plan. A pilot implementation of an electronic document and records management system commenced this year and a re-evaluation of the Recordkeeping Plan is planned in 2009.

In accordance with the Plan, online training in recordkeeping was introduced in May 2005 for all employees. 1164 existing and past employees have been enrolled in the training that provides awareness of recordkeeping principles and issues and supports compliance with the Plan. The training refers to Landgate's recordkeeping policies that describe employees' recordkeeping responsibilities.

All new employees are enrolled as part of their induction training and required to complete the course within two months of enrolment.

More than 90% of employees have completed the course, describing it as informative, essential or stimulating, and a valuable tool for improving their understanding of recordkeeping.

As part of the staff induction program, training in the use of the records management system itself is also provided.

4.7 INFORMATION STATEMENT

A legal right of access is provided to documents held by all State and Local Government agencies by the *Freedom of Information Act 1992* (FOI). In compliance with Part 5 of the FOI Act, this Annual Report serves the purpose as an Information Statement.

In reference to documents and publications that can be purchased or obtained free of charge; refer to the Agency's website www.landgate.wa.gov.au

FREEDOM OF INFORMATION (FOI) APPLICATIONS FOR 2007/2008

Fourteen 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 Advisory 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 the Titles Register, maintained under the *Transfer of Land Act 1893*, may be amended in accordance with procedures set out in that 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, misrepresent facts about them or 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.

4.8 GOVERNMENT POLICY REQUIREMENTS

CORRUPTION PREVENTION

In line with Premier's Circular 2005/02, Landgate is proactively managing its risks and monitoring its controls as part of our commitment to a high standard of corporate awareness, governance and staff ethics.

In particular Landgate has:

- A Code of Conduct which is provided to all staff on induction and available on the Intranet.
- A Public Interest Disclosure (PID) officer appointed in compliance with the *Public Interest Disclosure Act 2003*.
- Updated and monitored a Gifts and Hospitality Register.
- Established an independent branch – Audit and Risk Management – which provides expertise on controls, risks, fraud, compliance and governance reporting direct to the Board.
- Commenced reviewing our strategic and operational risks to further improve our Enterprise Risk Management framework and continue in the development of our control environment.
- Independent validation of controls through our Internal Audit process.

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 2007/2008 Statement of Corporate Intent (SCI). The SCI outlines key initiatives to be undertaken during the financial year and is reviewed annually.

Landgate has updated its Sustainability Action Plan for the 2007/2012 period.

Undertakings in 2007/2008 included:

Economic

- Landgate buys goods and services in accordance with the supply policies issued by the State Supply Commission. The policies include one on sustainable procurement. Sustainability is considered generally throughout the buying process rather than as a separate exercise. Landgate will continue to increase sustainable procurement in the coming years.
- Landgate will continue to embrace changes in technology that lead to improvements in sustainability. This includes energy reduction strategies.
- The Strategic Development Plan 2008/2009 – 2012/2013 was completed and approved by the Minister for Land Information, along with the Treasurer. The plan focuses on the agency's strategic objectives, proposed achievements, financial requirements and business strategy.

Social

- Provision of a nursing room and appropriate facilities for parents returning to work following parental leave.
- Piloting a new program giving Landgate staff greater access to key systems and documents while working from home. Employees are also provided the option of working flexible hours in a family friendly environment.
- 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.
- Landgate encourages and supports its staff to contribute toward local charities, raising more than \$13,000 during 2007/2008.

Environmental

- Recycling - Landgate initiated a Sustainability Action Plan recommendation and commenced recycling of aluminium, plastic and cardboard. Secure paper shredding continues and as of March 2008 Landgate had recycled 34,990kgs of paper for the financial year. This figure is nearly 7,500kgs less than the previous year indicating staff are using electronic copies of documents rather than printing hard copy.
- Installation of energy efficient screw compressor chillers replacing two existing reciprocal compressor chillers.
- Landgate continues to improve on its use of water. This year Landgate installed waterless urinals and this project has brought with it annual water savings of 850,000 litres.
- As a result of a travel survey conducted in 2006/2007, Landgate identified a number of strategies to promote green travel. Landgate has since purchased a small pool of bicycles that staff can use for personal fitness, recreational and work-related travel.

Reconciliation Action Plan

All State Government agencies are required to develop Reconciliation Action Plans (RAP) in collaboration with the Department of Indigenous Affairs. RAPs are being introduced across Australia.

As a large organisation located in the City of Swan, which has a high Indigenous population, Landgate can significantly contribute to addressing this gap through Indigenous development and employment initiatives.

Landgate's draft RAP articulates a range of objectives and strategies to provide work opportunities for Indigenous Australians now and into the future.

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