



LANDGATE
ANNUAL REPORT
2008 | 2009

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PUBLICATIONS

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

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Website: www.landgate.wa.gov.au avellers Atlas, Touring Map Series, Landmarks magazine, aerial photography and satellite imagery. Many of the Agency's publications are available online.

Western Australian Land Information Authority trading as 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.
- 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 and recognition

Sustainability and a sustaining work environment

OUTCOMES

As an Authority Landgate maintains the State's official register of land ownership and survey information and is responsible for valuing the State's land and property for government interest. We provide land and property information, a secure land titles system and land valuations services.

STATEMENT OF COMPLIANCE

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 2009.

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.



Katrina Burton

Chair

14 September 2009



Mike Bradford

Chief Executive

14 September 2009

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Overview

1.1 EXECUTIVE SUMMARY

1.2 OPERATIONAL STRUCTURE

1.3 PERFORMANCE MANAGEMENT FRAMEWORK

1.1 EXECUTIVE SUMMARY

REPORT FROM THE CHAIR

Since becoming a statutory authority two and a half years ago, Landgate has put significant effort into diversifying its product range, investing in innovation, research and development, and forging strategic alliances to help commercialise its products.

While this has helped Landgate weather the global downturn, the business is still strongly tied to the property market so the financial result this year is lower than forecast. This reinforces the need to continue to invest in innovation, product development and new markets while ensuring statutory services are delivered to the highest standards.

Despite the challenges, there have been some outstanding achievements this year, which provide a solid platform for Landgate to help the State maximize the economic benefits and efficiencies that can flow from visionary use of geospatial information.

A particular highlight was the recognition of the Landgate-driven Shared Land Information Platform (SLIP) Enabler in the 2008 Western Australian Premier's Awards. SLIP Enabler is an outstanding illustration of Landgate pursuing opportunities that will realise a whole-of-government benefit or return and it is regarded as a model for other State Governments to emulate.

The Authority is also participating in a world class initiative to gather information about the earth's surface. Landgate's Continuously Operating Reference Station (CORS) project already has eight sites streaming Global Navigation Satellite System data to Canberra. Once again Landgate is leading the rest of Australia in this national initiative which will provide infrastructure to support research into a number of areas related to climate change studies. When completed in 2011 the 26 site CORS network will be a distinct advantage for WA in the State's bid to host the Square Kilometre Array (SKA) telescope.

During the past 12 months, Landgate has demonstrated its capabilities in taking advantage of the rapidly changing technology environment to develop and deliver new products in response to market demand, and this focus will continue.

A most pleasing aspect of the year has been to observe the way staff have embraced the Authority's Innovation Program. This program has been the catalyst for building an innovative culture throughout the Authority and a funding source for new ideas.

I wish to welcome Mike Bradford as Landgate's new Chief Executive. Mr Bradford previously held the positions of Executive Director Information Access, and Manager Business Programs, at Landgate. The Board of Management looks forward to working with Mike at a challenging yet exciting time.

I would also like to express my appreciation to both Mike Bradford and Paul Whyte, Landgate's Executive Director of Business Development, for acting in the position of Chief Executive for most of this year.

Sincere thanks also to the members of the Corporate Executive and staff of Landgate. Much has been asked of them in ensuring the Authority meets its strategic objectives.

Finally, I wish to recognise the contribution of Landgate's inaugural chairman, Monty House. Mr House's expertise and experience were paramount in defining the future focus of Landgate as a statutory authority.

Katrina Burton
CHAIR



CHIEF EXECUTIVE'S FOREWORD

The significance and importance of land to our society is self evident. In Australia, like all other countries, land is the most fundamental of resources. It supports many of our industries, including mining, agriculture and manufacturing. For many of us land also has a unique, spiritual quality. It is therefore extremely important that the government of Western Australia maintains accurate data and information about land. Landgate is widely recognised for its secure land titles system, its comprehensive land and property information base and its spatial expertise. Building on this sound reputation, Landgate is well positioned to expand its business locally, nationally and overseas. Landgate's services are world class and Landgate continues to excel in a sector where technological advances are occurring rapidly.

The 2008/09 financial year was set against a backdrop of significant deteriorating domestic and international economic conditions.

The global economic slowdown had a direct impact on the demand for Landgate's traditional land title services as the decreased pace of economic activity coincided with a decline in the property market. Landgate responded to the changing economic climate by improving efficiencies and productivity. Expenditure was contained by managing leave, reducing overtime and other contingent expenditure; at the same time, services to the community were enhanced and the range of online products and services was extended.

The Interest Enquiry project forged ahead with the number of accessible interests in land increasing to 23. New interests include Native Title and Indigenous land use agreements, and acid sulphate soil risks. The Shared Land Information Platform (SLIP) Enabler was successfully launched to industry Australia wide in the latter part of 2008. SLIP Enabler creates a single online access point to real time land and property information by linking government and industry systems together in a seamless manner. It is becoming an increasingly valuable tool as the issues of climate change, water management and sustainable agriculture continue to increase in importance.

SLIP Enabler won a number of awards during the year including the prestigious Western Australian Premier's Award for Excellence in Public Sector Management and the Asia Pacific Spatial Excellence Award. It offers enormous potential to further expand our services into national and international markets. Through its International Services team, Landgate is forging ties with governments across Asia Pacific and the Middle East with products such as advisory services, FireWatch and the Professional Work Placement and Training scheme.

Landgate continues to enhance its leadership role with respect to the State's geodetic framework through the ongoing establishment of a network of Continuously Operating Reference Stations and by the end of the financial year, eight stations were streaming data to Canberra.

Among the new products released in 2008/09 were the Premium Property Report and Valuation Roll Extracts. Products such as these have led to an increase in the number of online customers and, by the end of the year, sales had risen by 60 per cent.

Landgate's Innovation Program continues to perform well, tapping into the Authority's spatial expertise to develop exciting new products and services that are contributing to Landgate's objective of diversifying and offsetting the cyclical nature of the property market. The program, unique in the public sector, puts a strong focus on the involvement and collaboration of staff. A standout is the SLIP Developers Program, which sees Landgate partnering with industry to build commercial applications using data provided through SLIP Enabler.

The Earth is Art series is a prime example of the Innovation Program and staff collaboration. The series showcases a panoramic collection of aerial photographic and satellite images in a range of quality formats which can be purchased via the online shop.

My thanks go to Mr Monty House for his leadership and solid direction as Chair of Landgate's inaugural Board.

I am pleased to welcome Ms Katrina Burton as Landgate's new Chair. Ms Burton is a founding member of the Board and held the position of Deputy Chair since its inception in 2007.

I would like to acknowledge the Minister for Lands, Hon Brendon Grylls MLA, for his continued support and interest.

Thank you to Landgate's most important asset – its people. Their ongoing skill and dedication have been pivotal in a year that presented confronting economic conditions.

The Authority will continue to take measures that reduce expenditure and invest in our people and information technology. By maintaining its dynamic approach, Landgate will continue to evolve as a world class achiever at the forefront of an industry where technology and applications are changing rapidly.

Mike Bradford
CHIEF EXECUTIVE

2008/09 HIGHLIGHTS

SHARED LAND INFORMATION PLATFORM (SLIP) ENABLER

Already launched to government agencies in September 2007, the roll-out of SLIP Enabler to the Western Australian business community in September further enhanced Landgate's reputation for using cutting edge technology. The challenges of implementing a cross-government program drove a new way of sharing information that was unprecedented in this State and across Australia. SLIP Enabler provides an opportunity for business to obtain real time access to valuable land and geographic information and offer more services to customers.

SLIP Enabler was rewarded by winning the prestigious 2008 Premier's Award for Excellence in Public Sector Management as well as a number of other awards. It continues to reinforce Landgate's mission of providing access to land information anywhere, anytime.

Landgate has also initiated the SLIP Developers Program. This Program partners Landgate with developers to build commercial applications using data provided through SLIP Enabler.

An example of SLIP Enabler's value to government is a project where Landgate is working with the Western Australian Health Department to develop a spatial health intelligence web application. The Spatial Health Intelligence Platform (SHIP) will demonstrate how spatial technology can improve the communication of what is often perceived as complex statistical data – a one-stop planning and management tool for formulating health policy.

INTEREST ENQUIRY

Interest Enquiry uses the shared data capabilities delivered through SLIP Enabler and 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 Authority as its custodian and includes rights, restrictions and obligations.

Ongoing collaboration and participation from State and Local Government agencies continued during 2008/09 increasing the number of interests available to users to 23. New interests include Native Title and Indigenous land use agreements, acid sulphate soils, and additional certificate of title interests.

Landgate is also working in collaboration with the Department of State Development to research and develop interest reports designed to support the State's economic development and investment attraction opportunities. The overall objective is to gain a commitment from all Western Australian local governments to the Interest Enquiry project so that key information about land use, zoning, and heritage listings and building restrictions can be incorporated into the service.

RECONCILIATION ACTION PLAN (RAP)

The RAP was developed in 2008/09 to formalise Landgate's commitment to help to overcome Indigenous disadvantage. The RAP has been written by both Indigenous and non-Indigenous staff at Landgate, in collaboration with the Department of Indigenous Affairs and Reconciliation Australia. Landgate's RAP includes a range of strategies that will optimise the inclusion of Indigenous Australians in the workplace.

CONTINUOUSLY OPERATING REFERENCE STATIONS - CORS

Landgate continues to make good progress with its state-wide network of continuously operating reference stations. The network is part of the Commonwealth Government's National Collaborative Research Infrastructure Strategy under the direction of AuScope Limited, to significantly upgrade Australia's geodetic infrastructure.

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.

At the end of the financial year, there were eight CORS sites streaming Global Navigation Satellite System (GNSS) data to Canberra. They are located at Albany, Kalgoorlie, Esperance, Burakin, Kellerberrin, Norseman, Hyden and Yellowdine.

A further four sites are at various stages of completion at Kununurra, Wagin, Leonora and Ravensthorpe and will be operating by September 2009. A total of 19 sites are planned for completion by June 2010.

INNOVATION PROGRAM

Landgate's Innovation Program was launched in early 2008. The Program celebrates the concept of innovative ideas and recognises the important contribution that staff-generated ideas can make to increasing commercial revenue and Landgate remaining competitive and sustainable.

A first for government in Western Australia, the Program is based on the research of best practice trends and gathered information from both public and private enterprise.

During 2008/09, Landgate invested \$1.85 million in the Innovation Program and associated work is underway to develop more than 30 ideas into commercial propositions.

CARBONWATCH

The Western Australian forestry-based carbon offset industry asked Landgate to develop a set of carbon accounting tools for forest carbon sink projects. Through the Innovation Program, Landgate was able to create a ground-breaking suite of applications called Landgate CarbonWatch.

Landgate CarbonWatch will use satellite imagery to make it easier for project owners to plan a forest carbon sink project, demonstrate eligibility under the Kyoto protocols and then monitor and quantify the sequestered carbon for their project.

Landgate CarbonWatch integrates high resolution satellite imagery and other spatial datasets, such as property boundaries and environmental data, in an online environment.

This provides a means of remotely verifying carbon offsets and includes a facility to download information in a format that may be included in greenhouse gas reporting.

The first tool in the suite is CarbonStart, a simple online planning tool that provides an indication of land suitability for a carbon-sink project. CarbonStart will be launched before the end of 2009.

LANDGATE'S ONLINE SHOP

During 2008/09 Landgate increased its range of products and services available at its Online Shop.

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

Another product now available online is the Earth is Art series, which is a collection of aerial photographic and satellite images. Earth is Art is a project that started as an idea from the Innovation Program.

Two new property products released this financial year were the Premium Property Report and the Valuation Roll Extracts.

The Premium Property Report provides a comprehensive overview of an individual property, including the demographics and sales and rental trends of the suburb within which the property is located. The Valuation Roll Extracts, previously only available over the counter, allow the public to access gross rental value and unimproved values for land online.

ILAND

iLand is a new initiative aimed at fundamentally changing Landgate's land information systems and work practices. The goal is to generate greater operational efficiencies and long term benefits to customers.

The iLand program will deliver an integrated suite of business solutions (processes, structure, legislation and systems) that will reshape the way Landgate conducts its core business (registration, valuation and geographic information). iLand also will facilitate the exchange of data across government and industry.

The planning for iLand is well underway and pilot programs have provided valuable lessons about the proposed approach and technology.

Work so far has seen the creation of fundamental building blocks for the program including the set-up of development and testing environments within the Authority's IT infrastructure; the development of test strategies; and plans for the control of access and identity management.

SATELLITE REMOTE SENSING SERVICES (SRSS)

Landgate's SRSS continues to operate at the forefront of satellite technology both nationally and internationally.

Through the AusAID sponsored FireWatch Indonesia Project, SRSS has been working with the Indonesian Ministry of Forestry and LAPAN (the Indonesian Space Agency) in developing human capacity and understanding of fire detection and suppression using satellite generated fire related images.

IndoFire, a new fire monitoring application modelled on Landgate's successful FireWatch application, has been implemented after several years of collaboration between the three agencies. Fire-related products are now being fed in near real time from Indonesian satellite receiving stations to IndoFire websites located at the Ministry of Forestry, LAPAN, and Landgate. Landgate will continue to work with the Ministry of Forestry, LAPAN and other Indonesian Government agencies through the remainder of 2009 to complete the current scope of the FireWatch Indonesia Project and will seek new opportunities for future projects.

FINANCIAL SUMMARY

OPERATING RESULT

The year proved to be very challenging for Landgate where the property market felt the full effects of the global financial crisis. Despite an unprecedented mid-year fee increase aimed at recovering all costs during the dramatic downturn in property-related transactions and, reducing expenditure significantly below the target, a loss of \$2m was recorded. Operating revenue (\$82.4m) was well below both target and the previous year whilst expenditure (\$115m) was well below budget and (in real terms) the previous year due to stringent savings measures being invoked to minimise the loss.

CAPITAL EXPENDITURE

Capital expenditure for the year totalled \$14.5m. Investment continued in the Authority's e-Business initiatives, business infrastructure required to support both these initiatives and existing business arrangements, asset replacement and improving the quality of land information. Significant investment included the ongoing replacement of information technology assets, Innovation, iLand, Enterprise Infrastructure and Midland building upgrade.

| Financial Summary | 2008/09 Target ⁽¹⁾ (\$'000) | 2008/09 Actual (\$'000) | 2007/08 Actual (\$'000) |
|----------------------------------|--|-------------------------------|-------------------------------|
| Income Statement | | | |
| Revenue | | | |
| - Operating | 88,041 | 82,442 | 91,235 |
| - State Government | 30,672 | 30,571 | 23,707 |
| Total Revenue | 118,713 | 113,013 | 114,942 |
| Operating Expenditure | 118,593 | 115,048 | 113,886 |
| Operating Result | 120 | (2,035) | 1,056 |
| Balance Sheet | | | |
| Total Assets | 115,829 | 113,544 | 115,122 |
| Total Liabilities | 33,041 | 26,676 | 32,418 |
| Total Equity (Net Assets) | 82,788 | 86,868 | 82,704 |

(1) 2008-09 Estimated Actual result as published in the 2009-10 Budget Statements.

Further explanations of significant variances are contained in Note 47 'Explanatory Statement' to the financial statements.

OUTCOMES SUMMARY

The global financial crisis and subsequent downturn in the economy and more particularly the local property market also had a subsequent impact on Landgate's key performance indicators, in particular, land registrations actions. Despite expenditure finishing well below budget and also the previous year (in real terms), the lower activity level was a major factor in unit costs finishing higher than the target for the land registrations actions.

Land information actions finished slightly below target but coupled with expenditure savings, achieved a result that was below its cost target, whilst valuations completed had a slightly higher cost per unit due to the complexity of some valuation work.

More detailed information regarding Landgate's key performance indicators is presented in the section 'Disclosures and Legal Compliance'.

| Quantity Measures | Target 2008/09 | Actual 2008/09 | Actual 2007/08 | Actual 2006/07 |
|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Land registration actions | 2,342,562 | 1,996,833 | 2,245,797 | 2,334,151 |
| Land information actions | 652,138 | 637,800 | 723,752 | 877,572 |
| Valuations completed | 1,250,640 | 1,253,931 | 1,631,741 | 1,552,223 |
| WALIS Key Result Areas | 6 | 6 | 6 | 6 |

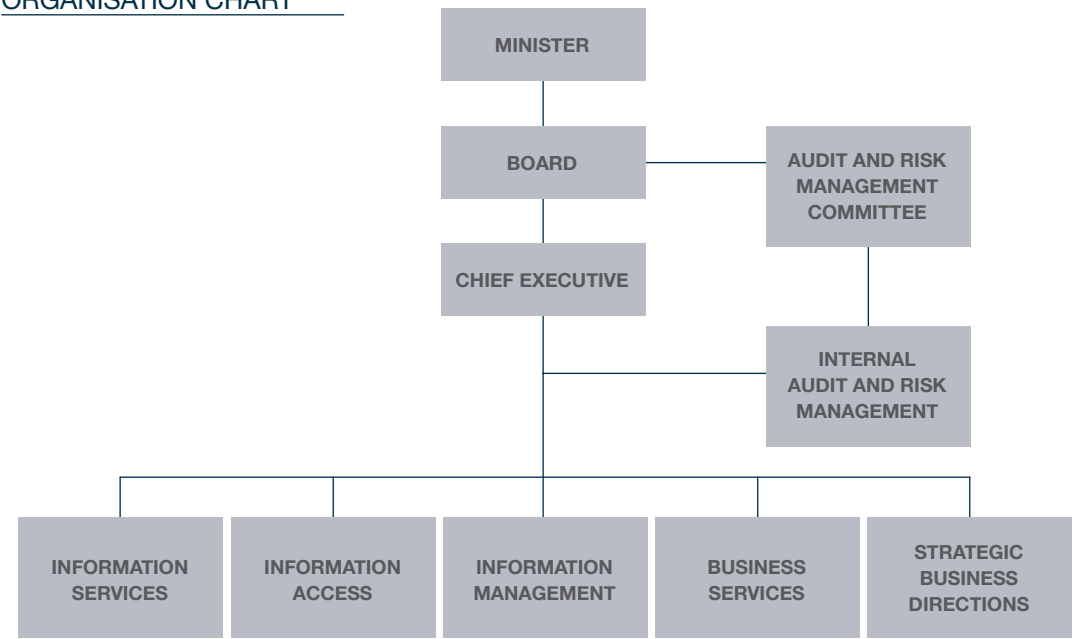
| Unit Cost Measures | Target 2008/09 | Actual 2008/09 | Actual 2007/08 | Actual 2006/07 |
|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Land registration actions | \$29.60 | \$32.48 | \$29.03 | \$26.74 |
| Land information actions | \$44.49 | \$41.53 | \$36.79 | \$29.05 |
| Valuations completed | \$16.37 | \$17.56 | \$12.40 | \$12.37 |
| WALIS Key Result Areas | \$306,833 | \$282,333 | \$310,500 | \$373,333 |

1.2 OPERATIONAL STRUCTURE

Landgate comprises six divisions, structured to be responsible for the following functions:

- **Office of the Chief Executive:** implementing the Authority’s strategic direction and for day-to-day operational management. This division is also responsible for internal audit and risk management services.
- **Information Services:** creation and maintenance of registration, survey, valuation and geographic information data to ensure that government and community land information needs are met. Ensuring 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:** marketing and delivery of Landgate’s extensive range of products and services and distribution channels to ensure land information is accessible to government, industry and the community. The division is responsible for coordinating shared land information services and its integration across government and industry through SLIP Enabler. Satellite Remote Sensing Services, Landgate International and the Western Australian Land Information System (WALIS) Office are part of this division.
- **Information Management:** provides the technology that enables the collection, management and use of information resources. Responsible for developing and maintaining IT infrastructure and business software used to deliver services and information to Landgate customers and stakeholders.
- **Strategic Business Directions:** strategic policy and planning, including proposals that could affect the future of Landgate, organisational change, strategic workforce planning, business process reform, legislative review and corporate affairs.
- **Business Services:** providing sustainable planning and management of financial, workforce, legal, and infrastructure services that support 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 mostly affecting the Authority's daily business activities are:

Land Information Authority Act 2006 – establishes a State Authority 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 home units, 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 provision of survey marks.

PROPOSED NEW LAND TENURE LEGISLATION

As listed above, several Acts and associated regulations regulate the creation of new lots and titles. Ensuring the efficiency and effectiveness of this tenure legislation is important for the economy of Western Australia.

As part of an ongoing review, a proposed framework for new tenure legislation was released for public comment. Developed by a committee of industry, government and community representatives, the proposed framework aims to simplify current processes and requirements and to provide greater flexibility and choice in relation to land development.

The proposed framework has attracted strong general support.

The development committee is finalising its consideration of the submissions received and will be providing advice to the Minister for Lands on the proposed legislation.

1.3 PERFORMANCE MANAGEMENT FRAMEWORK

OUTCOME BASED MANAGEMENT FRAMEWORK

Landgate's strategic directions and business priorities reflect its commitment to the State Government's Goals by:

- Providing secure titling and valuation systems that underpin land and property markets, as well as the State's rating and taxing base. Landgate directly contributes to these goals by ensuring that economic activity is managed in a socially and environmentally responsible manner for the long-term benefit of the State.
- Opening up access to government data and contributing to the national Cooperative Research Centre for Spatial Information (CRCSI), supporting 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 to provide improved job opportunities and career paths for young people - particularly in the spatial sciences.
- Assisting to create sustainable communities by providing reliable and independent information that is needed to make significant decisions. This could mean, for example, where to build new infrastructure, plant crops or purchase property. This information is available to all levels of government, business, as well as the general public. Landgate's application of satellite technology is helping 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 State Government's stated goals and planned outcomes. This is covered in the 'Authority Performance' and the 'Disclosures and Legal Compliance' sections of this annual report.

CHANGES TO OUTCOME BASED MANAGEMENT FRAMEWORK

There have been no changes to the Authority-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 is not directly responsible for the delivery of other agencies' desired outcomes and services, it has been integral in the development and implementation of the cross-agency SLIP Enabler initiative. SLIP Enabler delivers real-time access to spatial information across all levels of government, business and community.

Landgate has also collaborated with the Public Sector Commission to progress the implementation of the National Address Management Framework (NAMF) in Western Australia.

Authority Performance

2.1 OPERATING ENVIRONMENT

2.2 STRATEGIC PLANNING

2.3 ACHIEVEMENTS 2008/2009

2.1 OPERATING ENVIRONMENT

Landgate undertakes 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. In addition, it leads the commercial development of the State's land information asset to achieve a fair economic return.

Landgate plays an intrinsic role in supporting the economic development of the State through the qualitative and timely delivery of integrated land information that enables government, business and the community to operate, plan and make informed decisions.

Landgate provides a range of information about land in the form of titling, valuations, surveying, mapping and imagery. Landgate also undertakes activities for government, such as information about street addresses and place names, and mapping services for the State's emergency service which are of public and community benefit. The Authority also reinforces the Government's commitment to social and environmental responsibilities by delivering products and services that support decision-making in critical areas such as climate change and land use planning. Land information will continue to play an integral role in the future development of the State.

As a leading provider of land information, Landgate recognises the importance of meeting the demands of its customers whose needs are becoming more sophisticated. People want real-time access to accurate land information.

Landgate's broad customer base includes:

- the general public;
- business and industry;
- 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

Throughout 2008/09, the level of demand for the Authority's core services, such as document lodgement and titles registration, reflected the abrupt downturn in the Western Australian economy brought about by the global financial crisis.

Accordingly, Landgate experienced a significant decline in revenues from these sources. However, it is pleasing to note that customer satisfaction during this period remained high.

The future promises many new uses, as well as markets, for land information. Landgate is uniquely positioned as a commercial statutory authority to bring government and industry together to optimise the opportunities for Western Australia.

2.2 STRATEGIC PLANNING

Landgate is responsible for the administration of a number of Acts of Parliament relating to land. However, Landgate has now completed two full financial years as a commercial statutory authority. This transition has been characterised by a further progression of commercial operations and business strategy. There has been significant focus on Landgate's strategic planning for innovation, alliances and partnerships, as well as market-driven products and services.

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 which commits to provide access to *land information anywhere, anytime to promote a strong and sustainable Western Australia*.

GOALS

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

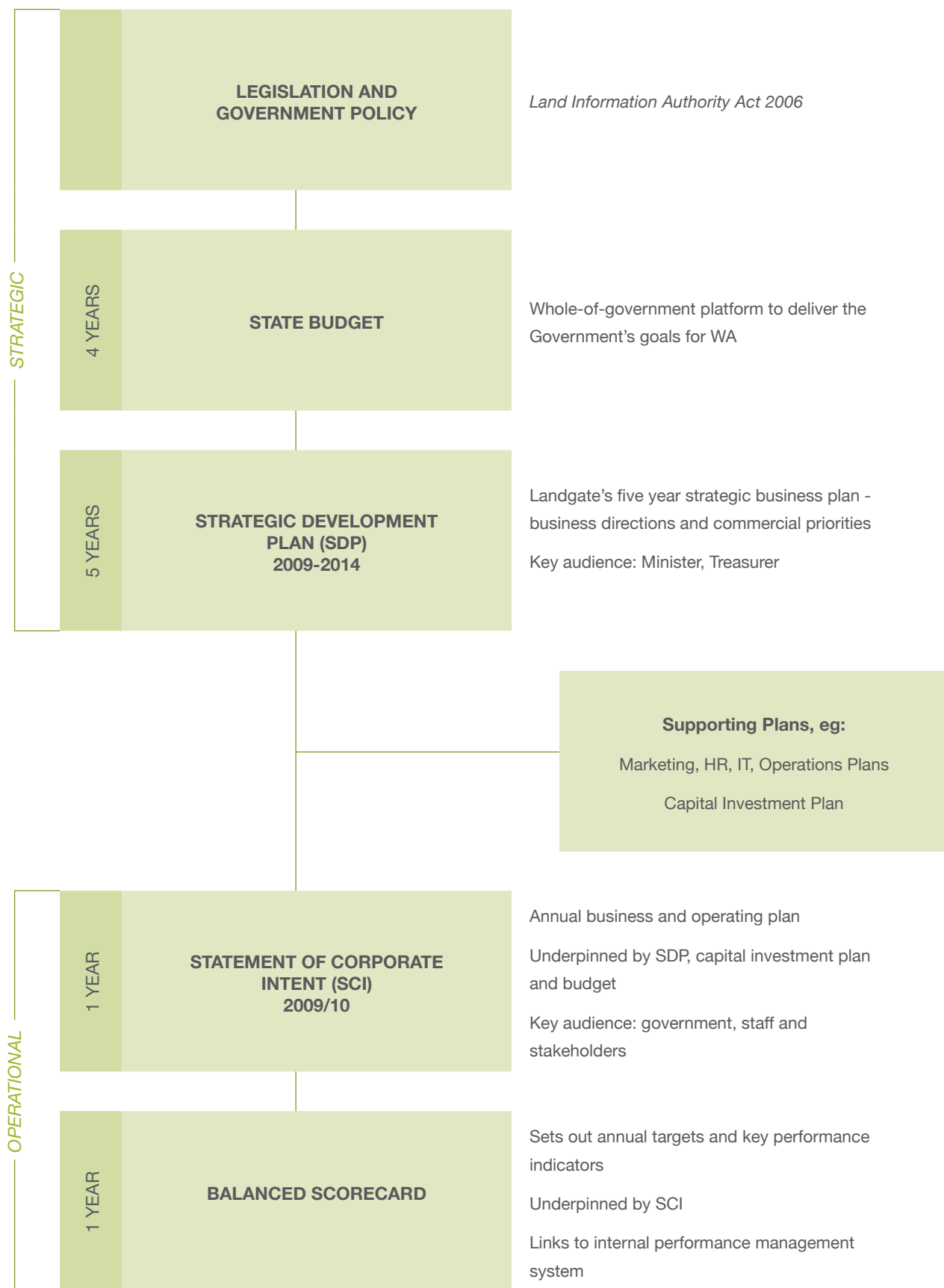
- Land information will be accessible online.
- Our people, systems and services will be a critical link in networked government.
- We will be self-sustaining and positioned to deliver a financial return to the State.
- Throughout the journey we will excel for our customers and contribute to the community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

STRATEGIC DEVELOPMENT PLAN AND STATEMENT OF CORPORATE INTENT

Landgate operates in accordance 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 Lands.

These 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). Landgate's strategic planning framework is outlined below.



2.3 ACHIEVEMENTS 2008/2009

Landgate is making an ongoing contribution to the achievement of the State Government's Goals. In particular, Landgate has had a positive impact on the fifth goal, Social and Environmental Responsibility. Landgate ensures that its economic activity is managed in a socially and environmentally responsible manner for the long-term benefit of the State.

The Authority has continued to improve its services to the community while laying the groundwork for the expansion of commercial opportunities and further investment.

Within the spatial information industry, the demand for better and faster information continues to grow at an ever increasing rate. Landgate recognises that in order to maintain a competitive edge in this market, it is imperative to pursue opportunities associated with location-based services.

Information on these key achievements is provided below.

SHARED LAND INFORMATION PLATFORM (SLIP) ENABLER

SLIP Enabler continues to reinforce Landgate's mission of providing access to land information anywhere, anytime, and was duly rewarded by winning the prestigious 2008 Premier's Award for Excellence in Public Sector Management as well as a number of other awards.

As an example of SLIP's usefulness to government, Landgate is currently working with the Western Australian Health Department to develop a spatial health intelligence web application. Spatial Health Intelligence Platform (SHIP) Project will demonstrate how spatial technology can improve the communication of what is often perceived as complex statistical data - a one-stop planning and management tool for formulating health policy.

Introduction of the SLIP Developers program at the end of 2008 - another 'first' for the Innovation Program, recognises that SLIP Enabler provides an opportunity for business to gain real-time access to valuable land and geographic information, and so deliver more services to its customers.

As an extension of the SLIP Developers Program, Landgate invited applications from software developers to partner with Landgate in building commercial applications with a focus on either extending the use of SLIP Enabler service through new applications, expansion into different markets or advancing the technology. The Developers grant allows for the creation of proof-of-concepts and subsequent Intellectual Property development as part of the creation process. This is shared between Landgate and the developer by mutual agreement. At least three of four identified applications will move into production within the next financial year.

The SLIP Developers program was also successfully used to deliver a spatial system for Department of Housing and Works. Landgate provided the initial support and prototypes for DHW and then they went to the SLIP Developers to deliver a production system. Working with industry to deliver outcomes for other agencies is a great way of expanding the use of SLIP.

INTEREST ENQUIRY

Launched in March 2008, Interest Enquiry uses the shared data capabilities delivered through the SLIP Enabler and 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.

Ongoing collaboration and participation from State and Local Government agencies continued during 2008/09 increasing to 23 the number of interests available to users. New interests include Native Title and Indigenous land use agreements, acid sulphate soils, and additional certificate of title interests.

Interest Enquiry will continue to expand the number of interests available to users through increasing engagement with State Government agencies and in particular Local Government. This expansion will continue through 2009/10. Local Government commitment will be paramount in gaining key Interest information about land use, zoning, heritage listings and building restrictions into the system.

ONLINE SHOP

Landgate's online shop provides easy access to a range of land and property information including titles, surveys, aerial photography, and property valuation and sales information. Property Finder, a map viewer application, makes searching for the right products even easier.

During 2008/09 Landgate increased the range of available products and services on its Online Shop including:

- Several notification services such as address verification and sales alert services;
- Earth is Art series – a collection of panoramic aerial photographic and satellite images;
- Premium Property Report - providing a comprehensive overview of an individual property, including the demographics and sales and rental trends of the suburb within which the property is located; and
- Valuation Roll Extracts, previously only available over the counter, allow the public to access gross rental value and unimproved values online.

Further products are planned to be released throughout 2009/10.

ENTERPRISE INFRASTRUCTURE STRATEGY

Landgate has developed a services-based hardware and software infrastructure to enable efficient participation in the electronic supply chain processes of other government agencies as well as private industry.

As a leading information agency, Landgate is committed to ensuring the currency and relevance of its information technology systems. The Enterprise Infrastructure Program will transition the hardware platform to a more flexible and robust environment, supporting rapid application development and the reliable delivery of online services.

Landgate has entered into a reciprocal data centre arrangement with the Department of Education and Training. This provides both organisations with the opportunity to implement business continuity and disaster recovery for their critical systems, which Landgate will complete in 2009/10.

As custodian for current and historical aerial photography and satellite imagery for both Western Australia and nationally, Landgate's data archives are expected to grow to five petabytes by the end of 2010. (A petabyte is one thousand million million bytes.) The drive to make this information secure and more readily available, underpins the Authority's Corporate Storage Program.

ELECTRONIC DOCUMENT AND RECORDS MANAGEMENT SYSTEM (EDRMS)

Significant progress has been made in the implementation of the first phase of a records management system for electronic documents, known as EDRMS. The initial pilot program has been running for 18 months with a view to improving systems and business processes for managing email, electronic documents and scanned inward correspondence. This phase will be completed in 2009.

CORS

Landgate continues to make good progress with its state-wide network of continuously operating reference stations. The CORS network is part of the Commonwealth Government's National Collaborative Research Infrastructure Strategy under the direction of AuScope Limited, for a significant upgrade to Australia's geodetic infrastructure.

There are now eight CORS sites, streaming Global Navigation Satellite System (GNSS) data to Canberra. These are located at Albany, Kalgoorlie, Esperance, Burakin, Kellerberrin, Norseman, Hyden and Yellowdine. A further four sites are at various stages of completion with pillars constructed at Kununurra and Wagin and land tenure approvals at Leonora and Ravensthorpe. These will be operating by September 2009. A total of 19 sites are planned for completion by June 2010.

Plans are underway to consult with government and private sector representatives to agree to a permanent CORS network and seek Federal government funding for extra CORS sites as part of Infrastructure Australia. An eight minute DVD has been produced to explain the benefits of CORS to a wider audience.

The Landgate CORS Project is providing GNSS infrastructure for research as well as for the user community. The significant progress made to date on the rollout of GNSS sites across WA through this project and the collaboration of private industry CORS providers will enable more research specific to WA conditions to be undertaken.

Through its participation with the Cooperative Research Centre for Spatial Information, Landgate is contributing to several research projects considering improvements in the provision of Global Positioning Systems and GNSS positioning services and applications, with particular emphasis on capabilities in regional areas.

Landgate is actively encouraging the use of this world class infrastructure for research by both academia and industry. Landgate also has an ongoing commitment to five CRCSI projects in the fields of geodetic datums and height systems, GNSS and spatial data information licensing and access, as well as being a key contributor to the development of a new CRCSI funding bid for the period 2010-2018.

INNOVATION PROGRAM

Landgate’s Innovation Program is the Authority’s vehicle to develop good ideas from staff into commercial propositions. It also allows other ideas generated by staff to be assessed and progressed.

Launched in early 2008, the Program not only captures the potential of innovative ideas but it recognises the role innovation plays in increasing commercial revenue, as well as maintaining a competitive and sustainable organisation. Throughout the year members of staff across all levels of the Authority attended four “Minds at Work” training workshops, designed to help people think in more creative and original ways.

In 2008/09, Landgate invested \$1.85 million in the Innovation Program. CarbonWatch, the SLIP Developers Program and The Earth is Art series are just three of more than 30 ideas resulting from the Program.

INNOVATION PROGRAM WHEEL



LANDGATE'S INTELLECTUAL PROPERTY

The intellectual property (IP) generated by Landgate is recognised as a significant asset to Landgate and to Western Australia. Accordingly, the Authority has developed and documented a detailed IP strategy and has recently released an approved IP Policy as an important step identified in the strategy. The policy takes account of matters discussed during a series of internal workshops on IP, and provides an umbrella for building a robust IP management system.

Elements of the IP management system will be implemented in stages, with a number of key measures scheduled for activation by December 2009.

LANDGATE BUNBURY CELEBRATES 20 YEARS

Landgate offices in Bunbury reached a milestone in July 2008, celebrating 20 years of conducting business in the port city.

The regional office is considered a valued service provider for the Bunbury and Southwest region. The number of staff has grown from eight, when it first opened for business in 1988, to 17 employees providing valuation and titling services to the local community.

The office's expansion reflects the rapid population growth in the Southwest of the State.

INTERNATIONAL

Landgate International is highly regarded overseas as a world leader in land administration, satellite remote sensing and land information products and services.

The Authority adopts a pro-active approach with key customers and continues to build on its relationships and networks.

Landgate International continues efforts to identify and secure more partnership arrangements with international customers.

Landgate International has consultancy projects in the United Arab Emirates (UAE), Vietnam and Indonesia. In a first for Landgate, the Authority was directly contracted to a local UAE company Reem Finance, based in Abu Dhabi. The contract is to provide an International Land Administration Advisory Team to design a Strata Title Registry for Al Reem Island.

Working with the Western Australian Trade Offices in Malaysia, Singapore, Hong Kong and China, the Authority continues to explore new opportunities and across Asia Pacific and the Middle East.

CUSTOMER SERVICE

In August 2008 Landgate conducted its biennial Customer Satisfaction Survey with results showing the majority of Landgate customers are either extremely satisfied or satisfied with the services provided.

Ninety four per cent of customers indicated they are “satisfied” with Landgate’s services, and 64 per cent are “extremely satisfied”. This represents a growth of 18 per cent from the 2006 survey results. The “extremely satisfied” customers are considered loyal, repeat customers who could be considered advocates of Landgate’s services.

The significant increase in customer satisfaction and growth in the number of accounts customers in key industries is partly due to the account management approach, as well as an increased representation of the Authority at various industry events.

General public satisfaction with online services was also high with 92 per cent “satisfied” and 75 per cent “extremely satisfied”. A third of Landgate’s general public customers visited the online shop following a recommendation from a friend or colleague.

During 2009-10 Landgate will implement key customer driven service improvements identified in the 2008-09 Survey to achieve higher satisfaction results in these key areas

EXPANDING AND DEVELOPING NEW MARKETS

Landgate continued its promotional focus on the general public during 2008-09. An integrated approach using a variety of communication channels and media promoted Landgate’s products and services to a diverse customer group. By monitoring the market place Landgate identified the need to assist first home buyers and developed communications for this segment for the period from April until June 2009.

Landgate’s marketing has resulted in an increased awareness of Landgate products and services and subsequent purchasing behaviours of the general public market including;

- brand awareness increasing from 11.0 per cent (December 2007) to 26.5 per cent in November 2008.
- 79 per cent growth in the number of customers transacting via Landgate’s online shop; and
- total online shop revenue increasing by \$442,000 from \$439,000 (2007-08) to \$881,000 at the end of June 2009

Landgate has also been active in identifying new strategies to develop and expand professional markets. During 2008-09 Account management was expanded to service local government and financial planners and accountants and Landgate’s new broker services in addition to Landgate’s major industry groups. Landgate also continues to regularly engage key industry and stakeholder groups to gain strong support for, and recognition of, future directions from Customer Service Council members

Growth across Landgate’s Professional account holding customers also achieved an annual growth of 5.3 per cent (2339 regular transacting accounts) during 2008-09.

INCREASED USE OF INFORMATION BROKERS

Following ongoing consultation with brokers and value added resellers (VARs) throughout 2008, Landgate launched online services and products through this new channel in February 2009.

This new service means more customers can source Certificates of Title, check searches, survey documents, mortgages, easements and caveats through land information brokers. The new service is currently being offered through nine suppliers working in partnership with Landgate.

At the end of the financial year, revenue gained from broker services exceeded revenue projections by 22 per cent.

Landgate is in the process of developing a channel strategy to ensure targeted customer groups are provided relevant products and services in the most effective and efficient way while increasing the value of sales to Landgate. This strategy will also ensure the performance of these channels to market is optimised.

CONTRIBUTION TO A NATIONAL ELECTRONIC CONVEYANCING SYSTEM

Landgate has contributed significantly to the establishment of a national business model that will lead to the implementation of a National Electronic Conveyancing System (NECS). This is considered necessary to align the different land registration systems used throughout Australia, to use NECS and meet the needs of business. NECS will ultimately provide a simple, automated system for electronic lodgement of registration documents. Currently only hard copy documents can be lodged which then need to be processed by Landgate staff.

Working in collaboration with other jurisdictions and recognising the complexity of delivering on a national initiative Landgate remains focused on working towards a system that maintains a balance between state and national priorities and requirements.

Landgate has on many occasions taken a lead role in this project, which is a Council of Australian Governments initiative. The Authority will provide ongoing support to ensure the successful delivery of a NECS.

NAME SUPPRESSION PROJECT

During 2008/09, Landgate was able to implement a formalised process for the suppression of names to protect property owners and owners of other interests in the community who are considered 'at risk'. These people could include victims of domestic violence, protected witnesses, undercover police, judges and magistrates.

The Name Suppression Project was initiated by Landgate in response to community concerns about the need to limit people's ability to locate the home address of those 'at risk'. Thanks to new legislation progressed by Landgate, information pertaining to people registered as suppressed is no longer accessible from searching indexes associated with the Land Titles Register and data extracts.

Names will not be removed from the Register. The Name Suppression Service aims to balance the need to protect vulnerable people with the need to maintain the integrity of the Register.

COMMITMENT TO CROSS-GOVERNMENT INITIATIVES

Landgate has continued to play an active role in improving information and communication technologies (ICT) both internally and across Government. The Authority's Enterprise Architecture approach to strategic planning in ITC has been recognised and referenced by a review undertaken by the Queensland University of Technology. Subsequently Landgate established and hosted a cross-government Enterprise Architecture Forum in 2008/09 to share information, outputs and improve ICT investment.

To enable efficient participation in the electronic supply chain processes of other WA government agencies and private industry, Landgate has established a service-based hardware and software infrastructure.

In a reciprocal arrangement with the Department of Education and Training, a second data centre has been established. This is the foundation for future business and disaster recovery capability.

ADDRESS VERIFICATION

Landgate's Address Verification Service (AVS) is now being utilised by four other State Government websites. For the past year this service has been helping visitors to our website establish the validity of any property address in Western Australia.

The service links to Property Finder and can now also be found on the Fire and Emergency Services Authority's website, to identify the emergency services levy category and rate that applies to any WA address; Western Australian Electoral Commission's website, to identify the closest polling place to any WA address; and WA Life Events website, allowing visitors to simultaneously notify a number of selected agencies about name and address changes and other life events. These new services are accessible to everyone and enhance Government's overall service delivery.

WA Police also implemented a web application called Blue Iris which uses Landgate's address verification service to verify the location of CCTV cameras.

Work carried out by Landgate and the Office of e-Government (now part of the Public Sector Commission), in consultation with a number of key West Australian agencies, is progressing the preparation of a business case for the implementation of the National Address Management Framework (NAMF) in the State. Known as the Street Address Improvement Program (SAIP), it is investigating the best means to provide whole of government authentication, notification and verification services for address information.

SATELLITE REMOTE SENSING SERVICES

Landgate's SRSS continues to operate at the forefront of satellite technology both nationally and internationally.

Through the AusAID sponsored FireWatch Indonesia Project, SRSS has been working with the Indonesian Ministry of Forestry and LAPAN (the Indonesian Space Agency) developing the capacity and understanding of fire detection and suppression infrastructure and skills.

IndoFire, a new fire monitoring application, modelled and built on Landgate's successful FireWatch application, has been developed and implementation is proceeding. Live satellite data is now providing FireWatch capabilities to two provinces of Indonesia. Landgate will continue to work with these Indonesian agencies into 2009 to complete the current scope of the FireWatch Indonesia Project and will seek new opportunities for future projects.

TRANSACTIONS

During 2008/09, Landgate processed a total of 350,690 property documents (paid and unpaid), reflecting the significant decline in the real estate market – down from 388,741 in 2007/08. This represents a reduction of 9.8 per cent compared to the previous financial year.

The average turnaround time for this period was 8.8 days, with an average accuracy rate of 99.7 per cent, which is within the (tolerable) target error rate of between 0 to 0.5 per cent.

A total of 84,063 mortgages were secured by the registration system, 23 per cent lower than the previous year's figure of 109,461. Land transfers totalled 65,772. The total value of land transfers was \$29.6 billion.

During 2008/09, a total of 26,499 lots (freehold and strata) were created in Western Australia. This was 21.7 per cent less than the previous financial year. Freehold lot creation was severely impacted with only 15,044 lots created, a drop of 32.5 per cent. However, strata lot activity continued at high levels being 11,455 lots which represents a drop of only 0.9 per cent.

Landgate continues to lead in the education of industry in relation to strata titles, as well as training and development of staff. This expertise was extended to supporting universities, several local governments, legal firms, the Law Society of Western Australia and metropolitan and regional surveying groups by providing lectures on the subject.

INCREASE IN CUSTOMER TRANSACTIONS

Annual growth for Account customers increased by 5.3 per cent (2,339 transacting accounts). Although not meeting the 10 per cent target, growth trends in the number of accounts transacting are more consistent when compared to 2007/08 activity.

Annual growth for general public (online shop) customers increased by 79 per cent, continuing the trend established in 2007/08.

The Authority is being directed by market research when it considers priorities relating to online services. Speed and responsiveness of service delivery have been identified as key issues to customers so Landgate is both reviewing and improving its current systems.

DIGITAL AERIAL PHOTOGRAPHY

Landgate is continuing its planned aerial photography capture of Western Australia through its cyclical program to regularly update coverage.

Update cycles range from annual for the Metropolitan Region to 5 and 10 years in regional and remote areas. This year, 15 per cent of the state's photography was renewed as well as the Metropolitan area and numerous towns and remote communities.

This program is designed to meet the requirements of a wide range of government and business users and it also provides input into Landgate's own business systems.

The State Land Information Capture Program (SLICP) of requests and revision, including significant 'captures' of the Bridgetown and Kings Park fire scars, and the Gibb River Road infrastructure development is due for completion by the end of 2009.

In order to maintain this successful program, Landgate is continuously investigating ways to make it more cost-effective and streamlined, including collaborating with new technology providers.

Reinforcing its place as a leader in aerial imagery, Landgate is in the process of developing a program using sophisticated digital cameras to provide very high quality photography. Several captures using this system are already planned and expected to be complete by the end of 2009.

SPATIAL UPGRADE

Landgate continues to progress the Spatial Upgrade program with 87 per cent now completed. Consultation between Landgate and its clients continues on an ongoing basis with specific requests for upgrades progressed as required. When completed, in approximately 2013, this program will deliver a survey accurate cadastre.

IMPROVING THE QUALITY OF DATA

During 2008/09, two data quality enhancement projects were completed for the valuation process.

A third project to provide valuers in the field with remote access to data and the ability to upload revised data, is expected to be complete by the end of 2009.

TOPOGRAPHIC DATA REVISION

Landgate and the Department of Environment and Conservation (DEC) are exploring ways to integrate topographic information from diverse sources into Landgate's single topographic information database.

A recent trial to test the feasibility of direct editing into Landgate's Topographic Database from a remote site proved successful, paving the way for further collaboration.

Similarly, Landgate and the Department of Water (DoW) have collaborated to enhance the hydrographic data in Landgate's Topographic database through the addition of name attributes. Discussions with other agencies are continuing.

Landgate is always looking for ways to improve the coverage and capture of detailed topographic and coastline information for coastal towns that are vulnerable to flooding or the effects of storm. The Authority secured funding from the Natural Disaster Mitigation Program during 2008/09, adding to its own contribution to complete digital topographic data capture over several north-west coastal towns including Carnarvon, Dampier, Derby, Exmouth and Karratha.

IMPROVED ACCURACY OF PROPERTY STREET ADDRESS DATABASES

Landgate has developed software to automatically match all roads and localities in the address database with other databases. This ensures the consistency and accuracy of all components of information relating to an address.

This is now in operational use and is particularly important for emergency and transport services. Another benefit of the new software is that it has allowed an increase in the number of addresses that can be automatically examined to match other datasets. Those that require further investigation are highlighted.

This will also be of considerable benefit to other government agencies as they cleanse their address information as part of the Street Address Improvement Program (SAIP) initiative.

RECYCLING

Landgate has continued to recycle aluminium, plastic and cardboard. Secure paper shredding continues and as of 30 June 2009 Landgate had recycled 37,900 kgs of paper and 10,390 kgs of cardboard. As well as the recycling of paper and cardboard, Landgate has recycled 4,500kgs of obsolete maps.

ENERGY SMART GOVERNMENT PROGRAM

Landgate continues to achieve energy reductions of 22 per cent or greater, well in excess of the Energy Smart Government target of 12 per cent, which was to have been achieved by the end of the 2007 / 2008 financial year. This achievement was made by the end of the 2006 / 2007 financial year.

The Energy Performance Contract at the Midland building entered its seventh year of operation. Landgate has implemented stage three of the Performance Improvement Measures (PIMS) which consists of the following:

- Installation of energy efficient screw compressor chillers replacing two existing reciprocal compressor chillers; and
- Re-modelling of lighting with the removal of double fittings and replacing with single electronic ballast units.

WATER

Landgate continues to improve on its water usage by replanting part of the garden with recognised water-wise plants. Aerators and water restrictors were also applied to all taps and shower heads, generating significant water savings. Trends with Landgate's Water Bills / Accounts over the past two years show that water usage has remained consistent.

LANDGATE AND THE COMMUNITY

The Authority continues to demonstrate its commitment to the community through close involvement with local schools, in particular through the School, Community and Industry Link Program (SCIL). In 2008/09, 35 Landgate employees volunteered their time to help students and assist teachers at local schools in the form of mentoring as well as facilitating a spatial science class. SCIL has been embraced by teachers, students and the Landgate staff who are involved in the program.

MAPPING TIME- A STORY TELLING EXERCISE

Landgate hosted a digital community art exhibition in 2008. Mapping Time – The Lost Generation was part of The Lost Generation Project partnership between Disability Services Commission Accommodation Service Directorate, Disability in the Arts, Disadvantage in the Arts Australia and the City of Swan. The project's aim was to reconnect people to their communities through art.

Landgate invited local community members from the Midland/Swan region to tell their stories about people, places and events that happened over time in the community.

This project used personal family photographs, stories and sourcing various forms of Landgate technology and applying this to the images to produce stories.

The final digital collages formed the Mapping Time art exhibition and were on display at Landgate's head office in Midland for all local community members to view and appreciate.

FUNDRAISING

Landgate's strong commitment to the community is also demonstrated through its ongoing fundraising ventures for local charities. These charities are chosen by Landgate staff and supported by people participating in events such as 'Casual Dress Fridays' whereby a gold coin donation is made in exchange for staff wearing informal attire in the workplace. In 2008/09, Landgate raised \$10,500 for these charities.

A blood donation challenge set out by the Red Cross saw Landgate named joint category winner of the Red Cross Winter Challenge.

TRAINING AND DEVELOPMENT

The XPT program has been designed to improve the leadership skills of Landgate's Executive and senior managers. During 2008/09, a range of workshops were held, primarily focusing on the Authority's business direction and encouraging an inventive and forward-thinking workplace. The program has focused on building skills and knowledge of staff in leadership roles particularly in the areas of key commercial capabilities, including marketing and intellectual property.

CADETSHIP AND GRADUATE PROGRAM

While Landgate has targeted university graduates through its Graduate Program for several years, a new Cadetship Program is now also on offer to students.

It offers students the opportunity to work full-time and study part-time or vice versa. The program ensures they are given on-the-job training that offers practical experience in their chosen field of study. In 2008/09, the Cadetship Program focused on the areas of Geographic Information Systems (GIS) and Valuations.

Landgate offered those taking part in the cadetships financial support and enabled them to be considered for the successful Graduate Program upon completion of their studies.

The 2008 Cadet and Graduate Program led to the recruitment of nine graduates and 12 cadets, two with a spatial background.

Significant Issues and Trends

3.1 OUTLOOK

3.2 TRENDS

3.3 LOOKING FORWARD

3.1 OUTLOOK

Landgate is widely recognised for its secure land titles system, its comprehensive land and property information base and its spatial expertise. Building on this sound reputation, Landgate is well positioned to expand its business locally, nationally and overseas.

Landgate continues to enhance its services to the community and is also laying the ground work for expansion of commercial opportunities and further investment in the business.

Within the spatial information industry the demand for better and faster information continues to grow at an ever increasing rate. Landgate recognises that, to maintain a competitive edge in this market, it is imperative to pursue opportunities associated with location based services.

In 2009/10, Landgate is well positioned to capitalise on the previous period of reform and investment, whilst continuing its transformation for growth in the next decade. Landgate's range of online products and services, and expanded distribution networks, are expected to provide additional commercial revenues. Landgate will continue to focus on developing and expanding markets, and increasing customer satisfaction through high standards for product and service delivery.

3.2 TRENDS

Landgate's business is land information. The spatial information industry is arguably one of the most dynamic environments in the global economy. It is undergoing rapid transformation due to fast changing technologies and a demand for sophisticated land information products and services from increasingly discerning customers.

While the Western Australian economy has remained resilient during the global downturn, it is anticipated there will be continued low levels of property market activity before growth increases again. However, in order to meet the challenges ahead and to sustain the Authority into the future, Landgate has factored this trend into its plans and is implementing strategies to build on and transform what and how it does business.

An increasing awareness and call for global action in regards to climate change provides Landgate with opportunities in continuously monitoring agricultural, water and mineral resources for individuals, governments and business.

In a world where online service delivery has revolutionised the way organisations communicate with and deliver services to their clients, Landgate is well placed to ensure its ongoing commercial sustainability through its growing range of online products and services and its focus on integration and collaboration.

3.3 LOOKING FORWARD

Landgate will undertake a program of consolidation and development. It will place a focus on its marketing activities by implementing new and improved processes, developing products for new and existing markets and increasing its market share. It will also build capacity with targeted capital investment and improve internet delivery performance and reliability.

Making the most of Landgate's capabilities takes on increased significance during the global economic downturn and the associated slow down in property market activity. Landgate is implementing strategies to offset the cyclical nature of the property market and the current slow market conditions, such as continuing to invest in innovation, research and development and pursuing strategic alliances to bring new products to market.

Some of Landgate's major activities in 2009/10 will include:

- Sophisticated predictive valuation tools and customised mapping services will be offered through Landgate's Online Shop. Already offering a comprehensive range of property, mapping and imagery products, the Online Shop has demonstrated sustained growth through the continued release of market driven and customer defined products.
- Landgate will increase capacity to service the high value, highly specialised personalised mapping market. Improvements in business processes and the provision of standard mapping products online will release in-house expertise to service this growth market.
- The Interest Enquiry service, in relation to the disclosure of rights and restrictions on land at the time of sale, will be a major growth area for Landgate. Local and State Governments will be strongly encouraged to add relevant information to the Interest Enquiry service. This will provide the basis for new market driven products that have already been identified by key customer groups.
- A 3D model of Western Australia. In partnership with a major spatial industry partner, Landgate will launch a commercial service delivering a 3D model of Western Australia for use by professional customers in government and industry. The quality and range of the data will provide the foundation for a world leading service that will have extensive application in regional planning.

Real-Time Positioning (RTP) will deliver centimetre-level positioning services to improve regional infrastructure and resource projects and to agricultural areas for precision agriculture. This program leverages Landgate's ongoing investment in the CORS program.

Landgate will build on its investment in innovation and research and development to position it for growth and commercial sustainability in the next decade and provide ongoing business viability through diversification and expansion. The Innovation Program has tapped into the Authority's spatial expertise to develop innovative products and services that are contributing to Landgate's objective of diversifying and offsetting the cyclical nature of the property market. The program, which is unique for the public sector, is modelled on best practice in the private sector and puts a strong focus on the involvement and collaboration of staff.

As the Innovation Program matures, alignment between the Authority's strategic plan, the innovation framework, the business development "go to market" strategies and the product and services development framework will be achieved.

Another program, iLand (Core Systems Renewal Program) is an impressive initiative aimed at fundamentally changing Landgate's land information systems and work practices. The goal is to generate greater operational efficiencies and long term benefits to customers.

The iLand program will deliver an integrated suite of business solutions (processes, structure, legislation and systems) that will reshape the way Landgate conducts its core business (registration, valuation and geographic information). iLand also will facilitate the exchange of data across government and industry.

Alliances and partnerships will be pivotal to Landgate's future directions, most particularly in bringing products and services to market in a timely and customer orientated manner. The ability to attract specific capabilities and reduce the time to bring new products to market presents significant challenges. Greater engagement and cooperation with other organisations will assist in delivering Landgate's strategic objectives and derive maximum value from our land information asset.

(More information on Landgate's planned achievements and financial outcomes for 2009/10 are set out in the Statement of Corporate Intent available on Landgate's Corporate Webpage).

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

INDEPENDENT AUDITOR OPINION



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 2009**

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 2009, and the Income Statement, Statement of Changes in Equity and Cash Flow Statement for the year then ended, a summary of significant accounting policies and other explanatory Notes.

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

Board's Responsibility for the Financial Statements and Key Performance Indicators

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

Summary of my Role

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements, controls and key performance indicators based on my audit. This was done by testing selected samples of the audit evidence. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. Further information on my audit approach is provided in my audit practice statement. Refer www.audit.wa.gov.au/pubs/AuditPracStatement_Feb09.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 2009**

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 2009 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 2009.



COLIN MURPHY
AUDITOR GENERAL
7 September 2009

CERTIFICATION OF THE FINANCIAL STATEMENTS

The accompanying financial statements of the Western Australian Land Information Authority have been prepared in compliance with the provisions of the Financial Management Act 2006 from proper accounts and records to present fairly the financial transactions for the financial year ending 30 June 2009 and the financial position as at 30 June 2009.

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



Gail Curtis

MEMBER

Board of Management

Western Australian Land Information Authority

4 September 2009



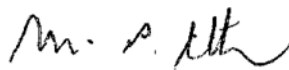
Paul White

MEMBER

Board of Management

Western Australian Land Information Authority

4 September 2009



Murray Smith

CHIEF FINANCE OFFICER

Western Australian Land Information Authority

4 September 2009

4.1 FINANCIAL STATEMENTS

| Western Australian Land Information Authority Income Statement for the year ended 30 June 2009 | note | 2009 (\$'000) | 2008 (\$'000) |
|---|-------------|--------------------------|--------------------------|
| Income | | | |
| <i>Revenue</i> | | | |
| Provision of services | 7 | 72,598 | 82,299 |
| Sale of maps, images and information | 8 | 5,396 | 5,000 |
| International services | 9 | 2,651 | 1,013 |
| Interest revenue | 10 | 1,108 | 1,734 |
| Other revenue | 11 | 676 | 1,189 |
| <i>Gains</i> | | | |
| Gain on disposal of non-current assets | 12 | 13 | 0 |
| Total income | | 82,442 | 91,235 |
| Expenses | | | |
| Employee benefit expenses | 13 | 66,519 | 64,529 |
| Supplies & services | 14 | 20,506 | 21,373 |
| Other expenses | 15 | 8,958 | 9,825 |
| Depreciation and amortisation expense | 16 | 7,863 | 8,061 |
| Accommodation expenses | 17 | 10,972 | 9,926 |
| Cost of sales | 8 | 230 | 156 |
| Loss on disposal of non-current assets | 12 | 0 | 16 |
| Total expenses | | 115,048 | 113,886 |
| Profit/(loss) before grants and subsidies from State Government | | (32,606) | (22,651) |
| Grants and subsidies from State Government | | | |
| Service appropriation | 18 | 30,243 | 23,322 |
| Resources received free of charge | 19 | 328 | 385 |
| Total grants and subsidies from State Government | | 30,571 | 23,707 |
| Profit/(loss) before income tax equivalent benefit/(expense) | | (2,035) | 1,056 |
| Income tax equivalent benefit/(expense) | 33 | 1,796 | (50) |
| Profit/(loss) for the period | | (239) | 1,006 |

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

| Western Australian Land Information Authority | | | 2009 | 2008 |
|--|----|-------------|-----------------|-----------------|
| Balance Sheet as at 30 June 2009 | | note | (\$'000) | (\$'000) |
| Assets | | | | |
| <i>Current assets</i> | | | | |
| Cash and cash equivalents | 20 | | 12,322 | 19,064 |
| Restricted cash and cash equivalents | 21 | | 12 | 0 |
| Inventories - maps | | | 144 | 182 |
| Receivables | 22 | | 12,764 | 22,136 |
| Amounts receivable for services | 23 | | 654 | 950 |
| Prepayments | 24 | | 882 | 925 |
| Accrued interest | 25 | | 109 | 128 |
| Total current assets | | | 26,887 | 43,385 |
| <i>Non-current assets</i> | | | | |
| Restricted cash and cash equivalents | 21 | | 899 | 683 |
| Amounts receivable for services | 23 | | 24,978 | 22,948 |
| Receivables | 22 | | 1,553 | 1,071 |
| Furniture and equipment | 26 | | 4,308 | 5,214 |
| Leasehold improvements | 26 | | 8,538 | 6,127 |
| Intangibles | 26 | | 34,773 | 30,351 |
| Land | 26 | | 4,403 | 0 |
| Deferred tax assets | 33 | | 7,205 | 5,343 |
| Total non-current assets | | | 86,657 | 71,737 |
| TOTAL ASSETS | | | 113,544 | 115,122 |
| Liabilities | | | | |
| <i>Current liabilities</i> | | | | |
| Payables | 28 | | 5,381 | 10,081 |
| Repayable grant | 29 | | 45 | 45 |
| Current tax liabilities | | | 0 | 202 |
| Provisions | 30 | | 10,885 | 12,823 |
| Other current liabilities | 31 | | 3,880 | 4,291 |
| Total current liabilities | | | 20,191 | 27,442 |
| <i>Non-current liabilities</i> | | | | |
| Repayable grant | 29 | | 0 | 44 |
| Provisions | 30 | | 6,485 | 4,932 |
| Total non-current liabilities | | | 6,485 | 4,976 |
| TOTAL LIABILITIES | | | 26,676 | 32,418 |
| NET ASSETS | | | 86,868 | 82,704 |
| Equity | | 32 | | |
| Contributed equity | | | 80,635 | 76,232 |
| Retained earnings | | | 6,233 | 6,472 |
| TOTAL EQUITY | | | 86,868 | 82,704 |

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 2009 | | note | 2009 (\$'000) | 2008 (\$'000) |
|---|--|------|------------------|------------------|
| Balance of equity at the start of period | | | 82,704 | 81,698 |
| <i>Contributed equity</i> | | 32 | | |
| Balance at start of period | | | 76,232 | 76,232 |
| Other contributions by owners | | | 4,403 | 0 |
| Balance at end of period | | | 80,635 | 76,232 |
| <i>Retained earnings</i> | | 32 | | |
| Balance at start of period | | | 6,472 | 5,466 |
| Profit/(loss) for the period | | | (239) | 1,006 |
| Balance at end of period | | | 6,233 | 6,472 |
| Balance of equity at the end of period | | | 86,868 | 82,704 |
| Total income and expense for the period | | | (239) | 1,006 |

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

| Western Australian Land Information Authority | | 2009 | 2008 |
|---|-------------|-----------------|-----------------|
| Cash Flow Statement for the year ended 30 June 2009 | | (\$'000) | (\$'000) |
| | note | | |
| | | Inflows | Inflows |
| | | (Outflows) | (Outflows) |
| Cash flows from operating activities | | | |
| <i>Receipts</i> | | | |
| Provision of services | | 82,614 | 74,557 |
| Sale of maps, images and information | | 5,104 | 5,217 |
| International services | | 2,021 | 1,796 |
| Interest received | | 1,126 | 2,087 |
| GST receipts on sales | | 1,096 | 870 |
| GST receipts from taxation authority | | 3,687 | 3,733 |
| Other receipts | | 677 | 1,204 |
| <i>Payments</i> | | | |
| Employee benefits | | (66,903) | (61,944) |
| Supplies & services | | (18,595) | (18,299) |
| Other expenses | | (11,863) | (10,871) |
| Accommodation | | (12,356) | (10,025) |
| GST payments on purchases | | (4,742) | (4,258) |
| Net cash provided by/(used in) operating activities | 34(b) | (18,134) | (15,933) |
| Cash flows from investing activities | | | |
| Sale of non-current assets | | 15 | 24 |
| Purchase of non-current assets | | (16,144) | (9,593) |
| Net cash provided by/(used in) investing activities | | (16,129) | (9,569) |
| Cash flows from financing activities | | | |
| Repayable grant repayments | | (44) | (148) |
| Net cash provided by/(used in) financing activities | | (44) | (148) |
| Cash flows from State Government | | | |
| Service appropriations | | 27,559 | 20,719 |
| Holding account drawdowns | | 950 | 1,433 |
| Taxation equivalents - refund | | 227 | 0 |
| Taxation equivalents - payments | | (943) | (1,490) |
| Net cash provided by State Government | | 27,793 | 20,662 |
| Net increase/(decrease) in cash and cash equivalents | | (6,514) | (4,988) |
| Cash and cash equivalents at the beginning of the period | | 19,747 | 24,735 |
| Cash and cash equivalents at the end of the period | 34(a) | 13,233 | 19,747 |

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 2009

1. AUSTRALIAN EQUIVALENTS TO INTERNATIONAL FINANCIAL REPORTING STANDARDS

General

The Authority's financial statements for the year ended 30 June 2009 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 Treasurer's Instruction 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 annual reporting period ended 30 June 2009.

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.

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

(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).

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

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

(c) Reporting Entity

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

(d) Comparative Figures

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year.

(e) Contributed Equity

AASB Interpretation 1038 "*Contributions by Owners Made to Wholly-Owned Public Sector Entities*" requires transfers, other than as a result of a restructure of administrative arrangements, 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. Capital contributions (appropriations) have been designated as contributions by owners by Treasurer's Instruction 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, other than as a result of a restructure of administrative arrangements, are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal. See Note 32 'Equity'.

(f) Income

Revenue Recognition

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

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

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 of the transaction. 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. See Note 18 for further commentary on service appropriations.

Grants, gifts and other non-reciprocal 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.

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'.

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

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) Furniture, Equipment, Leasehold Improvements and Land

Capitalisation/Expensing of assets

Items of furniture, equipment and leasehold improvements costing over \$1,000 are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items 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 furniture, equipment and leasehold improvements are initially recognised at cost.

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

Land that was transferred to the Authority during 2008/09 at no cost has been recognised at fair value at reporting date.

Subsequent measurement

After recognition as an asset, the Authority uses the revaluation model for the measurement of land and the cost model for furniture, equipment and leasehold improvements. Land is carried at fair value less accumulated impairment losses. Furniture, equipment and leasehold improvements are carried at historical cost less accumulated depreciation/amortisation and accumulated impairment losses.

Where market-based evidence is available, the fair value of land is determined on the basis of current market buying values determined by reference to the recent market transactions.

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

Where market-based evidence is not available, the fair value of land is determined on the basis of existing use.

Independent valuations of land are provided annually by the Authority's Valuation Services Branch and recognised with sufficient regularity to ensure that the carrying amount does not differ materially from the asset's fair value at the balance sheet date.

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.

Land is not depreciated. Depreciation/amortisation on other assets 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 | 8 - 15 years |
| Computer equipment | 3 - 5 years |
| Leasehold Improvements | 8 - 15 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 \$5,000 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.

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

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

Items of furniture, equipment, leasehold improvements, land 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 considered impaired and 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 or where there is a significant change in the useful life. 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.

See Note 27 'Impairment of assets' for the outcome of impairment reviews and testing.

See Note 2(p) 'Receivables' and Note 22 'Receivables' for impairment of receivables.

(k) Provisions

Provisions are liabilities of uncertain timing and amount and are recognised where there is a present legal or constructive obligation as a result of a past event and when the outflow of resources embodying 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 30 '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 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.

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

The expected future payments are discounted to present value 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.

Deferred Leave

The provision for deferred leave relates to employees who have entered into an agreement to self-fund an additional twelve months leave in the fifth year of the agreement. The provision recognises the value of salary set aside for employees to be used in the fifth year. This liability is measured on the same basis as annual leave. Deferred leave is reported as a non-current provision until the fifth year.

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'.

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

(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 30 'Provisions'.

(I) Superannuation Expense

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

- (a) Defined benefit plans - For 2007-08, the 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).

No notional superannuation expense or revenue (ie. 'Liabilities assumed by the Treasurer') in respect to defined benefit plans were reported by the Authority in 2007-08 as the corresponding liability of the employees as at 30 June 2008 was less than the liability as at 30 June 2007.

From 1 July 2008 it is no longer a requirement to report a notional superannuation expense or revenue where the Pension Scheme and the pre-transfer benefit of the GSS Scheme liabilities have been 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.

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

(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

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 current 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 38 '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.

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

(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 22 'Receivables'.

(q) Accrued Salaries

The accrued salaries suspense account (see Note 21 '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 (see Note 28 '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 23 'Amounts receivable for services'.

(s) Payables

Payables are recognised when the Authority becomes obliged to make future payments as a result of a purchase of assets or services 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 28 '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.

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

(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.

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 2008 that impacted on the Authority:

Review of AAS 27 '*Financial Reporting by Local Governments*', 29 '*Financial Reporting by Government Departments*' and 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*';
- AASB 1050 '*Administered Items*';
- AASB 1051 '*Land Under Roads*';
- AASB 1052 '*Disaggregated Disclosures*';
- 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]*';
- Interpretation 1038 '*Contributions by Owners Made to Wholly-Owned Public Sector Entities*'.

The existing requirements in AAS 27, AAS 29 and AAS 31 have been transferred to the above new and revised topic-based Standards and Interpretation. These requirements remain substantively unchanged. AASB 1050, AASB 1051 and AASB 1052 do not apply to Statutory Authorities. 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 is no financial impact.

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

(b) Voluntary changes in Accounting Policy

The Authority increased its capitalisation threshold for Intangible Assets effective 1 July 2008 from the previous threshold of \$1,000 to \$5,000. This does not have any effect in the current period or any prior period.

See also Note 2(i) Intangibles.

(c) 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 Treasurer's Instruction 1101 '*Application of Australian Accounting Standards and Other Pronouncements*'. Consequently, the Authority has not applied early the following Australian Accounting Standards and Australian Accounting Interpretations that have been issued and which may impact the Authority but are not yet effective. Where applicable, the Authority plans to apply these Standards and Interpretations from their application date:

- (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) AASB 2008-13 '*Amendments to Australian Accounting Standards arising from AASB Interpretation 17 – Distributions of Non-cash Assets to Owners* [AASB 5 & AASB 110]. This Standard amends AASB 5 '*Non-current Assets Held for Sale and Discontinued Operations*' in respect of the classification, presentation and measurement of non-current assets held for distribution to owners in their capacity as owners. The Standard is required to be applied to annual reporting periods beginning on or after 1 July 2009. The Authority does not expect any financial impact when the Standard is first applied prospectively.
- (iii) AASB 2009-2 '*Amendments to Australian Accounting Standards – Improving Disclosures about Financial Instruments* [AASB 4, AASB 7, AASB 1023 & AASB 1038]'. This Standard amends AASB 7 and will require enhanced disclosures about fair value measurements and liquidity risk with respect to financial instruments. 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.

(d) Changes in Accounting Estimates

The estimated useful life of six intangible assets were reviewed and extended effective 1 July 2008. This change resulted in a reduction in the depreciation expense for the current financial year by \$730,483.

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

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 48 'Schedule of Income and Expenses by Service'.

The three services of the Authority and their objectives as at 30 June 2009 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.

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

| | 2009 (\$'000) | 2008 (\$'000) |
|--|--------------------------|--------------------------|
| 7. PROVISION OF SERVICES | | |
| Land Titles Management Fees | | |
| Search | 22,067 | 22,257 |
| Transfer | 13,412 | 16,159 |
| Mortgage | 8,909 | 9,351 |
| Discharge | 8,711 | 8,920 |
| Other (Plan Lodgements, Caveats, Applications etc..) | 8,478 | 8,645 |
| | 61,577 | 65,332 |
| Valuation Services Fees | 10,315 | 16,199 |
| Electronic advice of sale fee | 706 | 768 |
| | 72,598 | 82,299 |
| 8. SALE OF MAPS, IMAGES AND INFORMATION | | |
| Revenue from sales | 5,396 | 5,000 |
| Cost of sales | (230) | (156) |
| Net proceeds | 5,166 | 4,844 |
| 9. INTERNATIONAL SERVICES | | |
| Proceeds | | |
| AusAID | 2,075 | 634 |
| Middle East | 387 | 0 |
| Vietnam | 101 | 287 |
| Other | 88 | 92 |
| | 2,651 | 1,013 |

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

1. FireWatch Indonesia - Building Fire Monitoring Infrastructure and Strengthening the Capacity of the Indonesian Government to Monitor Fires.
2. Strengthening Economic Development and Governance through Improved Land Management (2008).
3. Strengthening Economic Development and Governance in South East Asia and the Pacific through Improved Land Management (2009).
4. Strengthening governance through enhanced Spatial Data Infrastructure and cross-government collaboration in Indonesia (2009).
5. Forest Monitoring – Developing Forest Status Maps to Detect Forest Change and Pinpoint Areas of Deforestation (2009).

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

The revenue attributed to the Middle East was for:

1. Providing consulting services to Reem Finance to determine the functional requirements for a land registry system for Al Reem Island in Abu Dhabi.
2. Providing consultancy services to the Department of Municipal Affairs in Abu Dhabi to develop standards and specifications for a street, plot and property addressing system.

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.

The revenue attributed to Other was for:

1. Providing consulting services to the Banda Aceh Spatial Information and Mapping Centre project.
2. Providing consulting services to the Earthquake and Tsunami Emergency Support project in Aceh, Indonesia.

| | 2009 (\$'000) | 2008 (\$'000) |
|---|--------------------------|--------------------------|
| 10. INTEREST REVENUE | | |
| Interest on funds invested by the Department of Treasury and Finance | 1,108 | 545 |
| Interest on inscribed stock issued by Western Australian Treasury Corporation | 0 | 1,189 |
| | 1,108 | 1,734 |
| 11. OTHER REVENUE | | |
| Grants | 406 | 641 |
| Recovery of costs | 64 | 235 |
| Government Vehicle Scheme | 60 | 52 |
| WALIS - general | 2 | 185 |
| Other services | 144 | 76 |
| | 676 | 1,189 |
| 12. NET GAIN/(LOSS) ON DISPOSAL OF NON-CURRENT ASSETS | | |
| Furniture, Office and Computer Equipment | | |
| Cost | 607 | 1,241 |
| Accumulated depreciation | (605) | (1,201) |
| Carrying amount of non current assets | 2 | 40 |
| less: Proceeds | 15 | 24 |
| Net gain/(loss) on disposal | 13 | (16) |

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

| | 2009 (\$'000) | 2008 (\$'000) |
|---|--------------------------|--------------------------|
| 13. EMPLOYEE BENEFIT EXPENSES | | |
| Salaries and wages ^(a) | 52,492 | 50,412 |
| Superannuation - defined contribution plans | 5,622 | 5,435 |
| Annual leave ^(b) | 5,431 | 5,700 |
| Long service leave ^(b) | 2,974 | 2,982 |
| | 66,519 | 64,529 |

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

(b) 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 30 'Provisions'.

| | | |
|------------------------------------|---------------|---------------|
| 14. SUPPLIES & SERVICES | | |
| Services and contracts - IT | 11,082 | 12,739 |
| Services and contracts - Others | 7,334 | 6,837 |
| Travel | 1,192 | 877 |
| Communications | 624 | 448 |
| Consumables | 274 | 472 |
| | 20,506 | 21,373 |

| | | |
|---|-------|-------|
| 15. OTHER EXPENSES | | |
| Employment on-costs (includes payroll tax and workers' compensation insurance) | 3,698 | 3,463 |
| Other staffing costs | 801 | 1,292 |
| Minor purchases | 628 | 788 |
| Consultancy | 553 | 561 |
| Insurance | 514 | 296 |
| Agents commission | 260 | 0 |
| Fringe benefit tax | 248 | 176 |
| Grants & subsidies | 243 | 234 |
| Advertising | 242 | 565 |
| Sponsorship/contributions | 192 | 436 |
| Books, magazines, acts and subscriptions | 179 | 143 |

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

| | 2009 (\$'000) | 2008 (\$'000) |
|--|--------------------------|--------------------------|
| Staff recruitment | 170 | 354 |
| Board and committee fees | 142 | 150 |
| Printing costs | 132 | 211 |
| Membership fees | 127 | 109 |
| Hire charges - furniture | 101 | 175 |
| Other expenses | 728 | 872 |
| | 8,958 | 9,825 |
| 16. DEPRECIATION AND AMORTISATION EXPENSE | | |
| Depreciation | | |
| Equipment | 188 | 163 |
| Computer equipment | 1,651 | 1,698 |
| Furniture | 8 | 5 |
| | 1,847 | 1,866 |
| Amortisation | | |
| Service delivery software and related project costs | 5,898 | 6,088 |
| Leasehold improvements | 118 | 107 |
| | 6,016 | 6,195 |
| Total depreciation and amortisation expense | 7,863 | 8,061 |
| 17. ACCOMMODATION EXPENSES | | |
| Lease rentals | 8,017 | 7,370 |
| Repairs and maintenance | 1,157 | 1,099 |
| Utilities and statutory charges | 859 | 758 |
| Minor works and alterations | 289 | 267 |
| Other accommodation expenses | 650 | 432 |
| | 10,972 | 9,926 |
| 18. SERVICE APPROPRIATIONS | | |
| Appropriation revenue received during the reporting period | 30,243 | 23,322 |
| <p>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.</p> | | |

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

| | 2009 (\$'000) | 2008 (\$'000) |
|---|------------------|------------------|
| 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 | 281 | 305 |
| Department of the Attorney General | 47 | 63 |
| Department for Planning & Infrastructure | 0 | 17 |
| | 328 | 385 |
| 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. CASH AND CASH EQUIVALENTS | | |
| Cash on hand | 52 | 47 |
| Operating bank account | 12,270 | 19,017 |
| | 12,322 | 19,064 |
| 21. RESTRICTED CASH AND CASH EQUIVALENTS | | |
| Current | | |
| VAR security deposit (i) | 12 | 0 |
| Non-current | | |
| Accrued salaries suspense (ii) | 899 | 683 |
| (i) Security deposit received from Value Added Resellers. | | |
| (ii) 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. | | |
| 22. RECEIVABLES | | |
| Current | | |
| Trade debtors | 9,005 | 19,782 |
| Goods and services tax | 682 | 723 |
| Accrued revenue | 3,117 | 1,695 |
| | 12,804 | 22,200 |
| Less: Allowance for impairment of receivables * | (40) | (64) |
| | 12,764 | 22,136 |
| Non-current | | |
| Accrued revenue | 1,553 | 1,071 |
| | 1,553 | 1,071 |

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

| | 2009 (\$'000) | 2008 (\$'000) |
|---|--------------------------|--------------------------|
| * - Reconciliation of changes in the allowance for impairment of receivables: | | |
| Balance at the start of year | 64 | 29 |
| Doubtful debts expense recognised in the income statement | 19 | 63 |
| Amounts written off during the year | (43) | (28) |
| Amounts recovered during the year | 0 | 0 |
| Balance at end of year | 40 | 64 |
| See also Note 2(p) 'Receivables' and Note 38 'Financial Instruments'. | | |
| 23. AMOUNTS RECEIVABLE FOR SERVICES | | |
| Current | 654 | 950 |
| Non-current | 24,978 | 22,948 |
| | 25,632 | 23,898 |
| This asset represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement. See Note 18 'Service Appropriations'. | | |
| 24. PREPAYMENTS | | |
| Data processing contracts | 857 | 800 |
| Other | 25 | 125 |
| | 882 | 925 |
| 25. ACCRUED INTEREST | | |
| Interest on cash balances invested by the Department of Treasury and Finance | 109 | 128 |
| 26. (a) FURNITURE AND EQUIPMENT | | |
| Furniture | | |
| At cost | 1,862 | 1,839 |
| Accumulated depreciation | (1,786) | (1,783) |
| | 76 | 56 |
| Equipment | | |
| At cost | 2,362 | 2,214 |
| Accumulated depreciation | (1,381) | (1,278) |
| | 981 | 936 |
| Computer equipment | | |
| At cost | 10,830 | 10,666 |
| Accumulated depreciation | (7,579) | (6,444) |
| | 3,251 | 4,222 |
| Total furniture and equipment | 4,308 | 5,214 |

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

| | 2009 (\$'000) | 2008 (\$'000) |
|---|--------------------------|--------------------------|
| (b) LEASEHOLD IMPROVEMENTS | | |
| At cost | 1,301 | 1,301 |
| Accumulated amortisation | (539) | (421) |
| Written down value | 762 | 880 |
| Work in progress at cost | 7,776 | 5,247 |
| Total leasehold improvements | 8,538 | 6,127 |
| (c) INTANGIBLES | | |
| Service delivery software and related project costs | | |
| At cost | 62,466 | 58,348 |
| Accumulated amortisation | (46,256) | (40,358) |
| Written down value | 16,210 | 17,990 |
| Work in progress at cost | 18,563 | 12,361 |
| Total intangibles | 34,773 | 30,351 |
| (d) LAND | | |
| At fair value (i) | 4,403 | 0 |
| Accumulated impairment losses | 0 | 0 |
| Total land | 4,403 | 0 |
| <p>(i) This represents 331 Reserves for which the Authority became responsible during 2008/09. Prior to 1 July 2008 these Reserves were administered by the Department for Planning and Infrastructure on behalf of the Crown.</p> <p>The land was revalued by the Authority's Valuation Services Branch as at 1 July 2008. The valuations were performed during the year ended 30 June 2009 and recognised at 30 June 2009. The fair value of land has been determined by reference to recent market transactions.</p> | | |
| Total furniture, equipment, leasehold improvements, intangibles and land | 52,022 | 41,692 |
| (e) RECONCILIATIONS | | |
| <p>Reconciliations of the carrying amounts of furniture, equipment, leasehold improvements, intangibles and land at the beginning and end of the reporting period are set out below.</p> | | |

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

| 2009 | Furniture (\$'000) | Equipment (\$'000) | Computer Equipment (\$'000) | Leasehold Improvements (\$'000) | Work in Progress Leasehold Improvements (\$'000) | Service Delivery, Software and Project Costs (\$'000) | Work in Progress Service Delivery (\$'000) | Land (\$'000) | TOTAL (\$'000) |
|------------------------------------|-------------------------------|-------------------------------|--|--|---|--|---|--------------------------|---------------------------|
| Carrying amount at 1 July 2008 | 56 | 936 | 4,222 | 880 | 5,247 | 17,990 | 12,361 | 0 | 41,692 |
| Additions | 32 | 163 | 748 | 0 | 2,529 | 4,118 | 10,320 | 4,403 | 22,313 |
| Transfers | 0 | 0 | 0 | 0 | 0 | 0 | (4,118) | 0 | (4,118) |
| Disposals | (1) | 0 | (1) | 0 | 0 | 0 | 0 | 0 | (2) |
| Depreciation/ amortisation | (8) | (188) | (1,651) | (118) | 0 | (5,898) | 0 | 0 | (7,863) |
| Adjustments | (3) | 70 | (67) | 0 | 0 | 0 | 0 | 0 | 0 |
| Carrying amount at 30 June 2009 | 76 | 981 | 3,251 | 762 | 7,776 | 16,210 | 18,563 | 4,403 | 52,022 |

| 2008 | Furniture (\$'000) | Equipment (\$'000) | Computer Equipment (\$'000) | Leasehold Improvements (\$'000) | Work in Progress Leasehold Improvements (\$'000) | Service Delivery, Software and Project Costs (\$'000) | Work in Progress Service Delivery (\$'000) | Land (\$'000) | TOTAL (\$'000) |
|------------------------------------|-------------------------------|-------------------------------|--|--|---|--|---|--------------------------|---------------------------|
| Carrying amount at 1 July 2007 | 30 | 765 | 3,577 | 700 | 2,837 | 18,863 | 11,150 | 0 | 37,922 |
| Additions | 32 | 293 | 2,423 | 287 | 2,410 | 0 | 6,618 | 0 | 12,063 |
| Transfers | 0 | 0 | 0 | 0 | 0 | 5,407 | (5,407) | 0 | 0 |
| Disposals | (1) | 41 | (80) | 0 | 0 | 0 | 0 | 0 | (40) |
| Depreciation/ amortisation | (5) | (163) | (1,698) | (107) | 0 | (6,088) | 0 | 0 | (8,061) |
| Adjustments | 0 | 0 | 0 | 0 | 0 | (192) | 0 | 0 | (192) |
| Carrying amount at 30 June 2008 | 56 | 936 | 4,222 | 880 | 5,247 | 17,990 | 12,361 | 0 | 41,692 |

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

| | 2009 (\$'000) | 2008 (\$'000) |
|---|------------------|------------------|
| 27. IMPAIRMENT OF ASSETS | | |
| There were no indications of impairment of furniture, equipment, leasehold improvements, intangible and land assets at 30 June 2009. 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. | | |
| 28. PAYABLES | | |
| Trade payables | 1,203 | 4,117 |
| Accrued expenses | 3,443 | 5,082 |
| Accrued salaries and wages | 668 | 820 |
| Other | 67 | 62 |
| | 5,381 | 10,081 |
| 29. REPAYABLE GRANT | | |
| Current | 45 | 45 |
| Non-current | 0 | 44 |
| | 45 | 89 |
| 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 grant in respect of stage 1 (\$516,000) was repayable in equal instalments over 5 years, beginning 1 August 2003. The final instalment for this grant was made during 2008/09. 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. | | |
| 30. PROVISIONS | | |
| Current | | |
| Employee benefits provision (i) | | |
| Current | | |
| Annual leave (ii) | 3,949 | 4,932 |
| Long service leave (iii) | 6,375 | 7,226 |
| | 10,324 | 12,158 |

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

| | 2009 (\$'000) | 2008 (\$'000) |
|---|--------------------------|--------------------------|
| Employment on-costs provision (iv) | | |
| Current | 561 | 665 |
| Total current provisions | 10,885 | 12,823 |
| Non-current | | |
| Employee benefits provision (i) | | |
| Deferred Leave | 18 | 0 |
| Long service leave (iii) | 6,129 | 4,669 |
| | 6,147 | 4,669 |
| Employment on-costs provision (iv) | | |
| Non-current | 338 | 263 |
| Total non-current provisions | 6,485 | 4,932 |
| (i) Employee benefits as at 30 June 2009 includes \$1.24m in respect of employer superannuation contributions. (30 June 2008 \$1.25m) | | |
| (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 | 2,764 | 3,226 |
| More than 12 months after balance sheet date | 1,185 | 1,706 |
| | 3,949 | 4,932 |
| (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 | 4,579 | 5,165 |
| More than 12 months after balance sheet date | 7,925 | 6,730 |
| | 12,504 | 11,895 |

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

| | 2009 (\$'000) | 2008 (\$'000) |
|--|------------------|------------------|
| (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 | 928 | 827 |
| Additional provisions recognised | 485 | 467 |
| Payments/other sacrifices of economic benefits | (514) | (366) |
| Carrying amount at end of year | 899 | 928 |
| 31. OTHER CURRENT LIABILITIES | | |
| Unearned revenue | 2,275 | 3,164 |
| Electronic advice of sale administration | 1,026 | 623 |
| Revenue received in advance | 370 | 304 |
| Other liabilities | 209 | 200 |
| | 3,880 | 4,291 |
| 32. 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 | 6,472 | 5,466 |
| Result for the period | (239) | 1,006 |
| Balance at end of period | 6,233 | 6,472 |
| Contributed equity | | |
| Balance at start of period | 76,232 | 76,232 |
| Other contributions by owners (i) | 4,403 | 0 |
| Balance at end of period | 80,635 | 76,232 |
| Total equity | 86,868 | 82,704 |
| (i) This represents land administered by the Department for Planning and Infrastructure on behalf of the Crown transferred to the Authority during 2008/09. | | |
| See Note 26(d) 'Land'. | | |

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

| | 2009 (\$'000) | 2008 (\$'000) |
|---|--------------------------|--------------------------|
| 33. 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 as at 30 June 2009 are: | | |
| (a) Income tax expense | | |
| Current income tax | | |
| Current income tax charge | 0 | 673 |
| Adjustments in respect of previous current income tax | 66 | (43) |
| Deferred income tax | | |
| Relating to origination and reversal of temporary differences | (1,862) | (580) |
| Income tax expense/(benefit) reported in income statement | (1,796) | 50 |
| (b) Amounts recognised directly in equity | | |
| There were no current and deferred tax arising in the reporting period recognised directly in equity. | | |
| (c) Numerical reconciliation of income tax expense to prima facie tax payable | | |
| Reconciliation of income tax expense/(benefit) applicable to accounting profit before income tax equivalents at the statutory income tax rate to income tax expense at the Authority's effective income tax rate for the period ended 30 June 2009 and 30 June 2008 are as follows: | | |
| Profit/(loss) before income tax equivalents | (2,035) | 1,056 |
| Tax at the statutory income tax rate of 30% | (610) | 317 |
| Non-deductible expenses | 10 | 22 |
| Adjustments in respect of previous current income tax | 66 | (43) |
| Adjustments in respect of previous deferred income tax | (66) | (246) |
| Adjustments in respect of current year differences | (1,196) | 0 |
| Income tax expense/(benefit) | (1,796) | 50 |

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

(d) Deferred income tax

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

| | Assets | | Liabilities | | Net | |
|-------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | 2009 (\$'000) | 2008 (\$'000) | 2009 (\$'000) | 2008 (\$'000) | 2009 (\$'000) | 2008 (\$'000) |
| Receivables | (12) | (19) | 0 | 0 | (12) | (19) |
| Other Financial Assets | 0 | 0 | 33 | 38 | 33 | 38 |
| Property Plant & Equipment | (558) | (494) | 22 | 508 | (536) | 14 |
| Payables | 0 | (43) | 0 | 0 | 0 | (43) |
| Accrued Expenses | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued Income | 0 | 0 | 0 | 0 | 0 | 0 |
| Provisions | (5,211) | (5,327) | 0 | 0 | (5,211) | (5,327) |
| Capital raising costs | (4) | (6) | 0 | 0 | (4) | (6) |
| Tax losses | (1,475) | 0 | 0 | 0 | (1,475) | 0 |
| <i>Tax (assets) liabilities</i> | <i>(7,260)</i> | <i>(5,889)</i> | <i>55</i> | <i>546</i> | <i>(7,205)</i> | <i>(5,343)</i> |
| Set off of tax | 55 | 546 | (55) | (546) | 0 | 0 |
| Net tax (assets) liabilities | (7,205) | (5,343) | 0 | 0 | (7,205) | (5,343) |

| Movement in temporary differences during the year | Balance 1 July 2008 (\$'000) | Recognised in Income (\$'000) | Recognised in Equity (\$'000) | Balance 30 June 2009 (\$'000) |
|--|---|--|--|--|
| Receivables | (19) | 7 | 0 | (12) |
| Other Financial Assets | 38 | (6) | 0 | 32 |
| Property Plant & Equipment | 13 | (549) | 0 | (536) |
| Payables | (42) | 42 | 0 | 0 |
| Provisions | (5,327) | 117 | 0 | (5,210) |
| Capital raising costs | (6) | 2 | 0 | (4) |
| Tax losses | 0 | (1,475) | 0 | (1,475) |
| Tax (assets) liabilities | (5,343) | (1,862) | 0 | (7,205) |

There are no unrecognised deferred tax assets.

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

| | 2009 (\$'000) | 2008 (\$'000) |
|---|--------------------------|--------------------------|
| 34. 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 (see Note 20) | 12,322 | 19,064 |
| Restricted cash and cash equivalents (see Note 21) | 911 | 683 |
| | 13,233 | 19,747 |
| (b) Reconciliation of profit/(loss) after tax equivalents to net cash flows provided by/(used in) operating activities | | |
| Profit/(Loss) after income tax equivalents | (239) | 1,006 |
| Non-cash items: | | |
| Depreciation expense | 7,863 | 8,061 |
| Resources received free of charge | 328 | 385 |
| Doubtful debts expense | 0 | 36 |
| Write-back doubtful debts expense | (24) | 0 |
| Net (gain)/loss on disposal of non-current assets | (13) | 16 |
| Other non-cash adjustments | 0 | 40 |
| Income tax equivalent benefit | (1,796) | 50 |
| Grants and subsidies from State Government | (30,571) | (23,707) |
| (Increase)/decrease in assets: | | |
| Inventories | 38 | (22) |
| Receivables | 9,724 | (8,506) |
| Prepayments | 43 | (94) |
| Accrued interest | 19 | 353 |
| Increase/(decrease) in liabilities: | | |
| Accounts payable | (2,081) | 2,428 |
| Provisions | (385) | 2,069 |
| Other liabilities | (813) | 1,607 |
| Change in GST in receivables/payables | (227) | 345 |
| Net cash used in operating activities | (18,134) | (15,933) |

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

| | 2009 (\$'000) | 2008 (\$'000) |
|---|------------------|------------------|
| 35. 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 | 10,310 | 9,853 |
| Department for Planning and Infrastructure | 5,328 | 4,202 |
| Department of Health | 1,994 | 73 |
| Department of Environment and Conservation | 1,507 | 209 |
| Department of Indigenous Affairs | 1,425 | 1,336 |
| Department of Mines & Petroleum | 1,213 | 0 |
| LandCorp | 743 | 284 |
| Public Transport Authority | 710 | 2,041 |
| Department of Water | 559 | 0 |
| Fire and Emergency Services Authority of Western Australia | 558 | 1,586 |
| Western Australia Police Service | 538 | 518 |
| Department of Consumer and Employment Protection | 421 | 237 |
| Main Roads Western Australia | 335 | 451 |
| Office of Native Title | 320 | 266 |
| Department of Agriculture and Food | 213 | 247 |
| Department of Education and Training | 140 | 181 |
| Department of the Attorney General | 139 | 132 |
| The University of Western Australia | 75 | 15 |
| Department of Housing | 54 | 0 |
| Curtin University of Technology | 48 | 0 |
| Department of Fisheries | 40 | 40 |
| WA Electoral Commission | 35 | 34 |
| East Perth Redevelopment Authority | 33 | 14 |
| Office of the Director of Public Prosecutions | 30 | 28 |
| Department of Local Government & Regional Development | 20 | 0 |
| Fremantle Port Authority | 20 | 0 |
| Local Government Grants Commission | 19 | 14 |
| Department for Child Protection | 15 | 0 |
| Department of Education Services | 14 | 0 |
| Armadale Redevelopment Authority | 11 | 0 |
| Rural Business Development Corporation | 0 | 10 |
| Corruption and Crime Commission | 0 | 228 |

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

| | 2009 (\$'000) | 2008 (\$'000) |
|--|--------------------------|--------------------------|
| Department of the Premier and Cabinet | 0 | 22 |
| Department of Industry and Resources | 0 | 974 |
| Department of Housing and Works | 0 | 296 |
| | 26,867 | 23,291 |
| Resources provided to other agencies which were less than \$10,000 per agency: | 49 | 59 |
| Resources provided free of charge to organisations other than departments and statutory authorities: | 4,810 | 4,712 |
| Total resources provided free of charge | 31,726 | 28,062 |
| The above figures are costed on the basis of full cost recovery. | | |
| 36. 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 | 6,392 | 2,783 |
| Later than 1 year and not later than 5 years | 40,004 | 14,508 |
| Later than 5 years | 3,675 | 16,093 |
| | 50,071 | 33,384 |
| (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 | 11,497 | 9,857 |
| Later than 1 year and not later than 5 years | 34,812 | 38,287 |
| Later than 5 years | 241 | 2,676 |
| | 46,550 | 50,820 |

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

| | 2009 (\$'000) | 2008 (\$'000) |
|--|------------------|------------------|
| (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 | 25,484 | 23,989 |
| Later than 1 year and not later than 5 years | 58,394 | 53,606 |
| Later than 5 years | 24,250 | 38,202 |
| | 108,128 | 115,797 |
| These commitments are all inclusive of GST. | | |

**37. REMUNERATION OF MEMBERS OF THE ACCOUNTABLE AUTHORITY
AND SENIOR OFFICERS**

(a) 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:

| \$ | \$ | 2009 | 2008 |
|---------|-----------|------|------|
| 0 | - 10,000 | 1 | 0 |
| 10,001 | - 20,000 | 0 | 3 |
| 20,001 | - 30,000 | 3 | 1 |
| 30,001 | - 40,000 | 3 * | 0 |
| 40,001 | - 50,000 | 0 | 1 |
| 70,001 | - 80,000 | 1 * | 0 |
| 90,001 | - 100,000 | 1 * | 0 |
| 250,001 | - 260,000 | 0 | 1 * |
| | | 9 | 6 |

* - Includes the Chief Executive (including acting Chief Executives) who is a senior officer and a member of the accountable authority.

The total remuneration of members of the accountable authority is:

| | | |
|--|-----|-----|
| | 342 | 385 |
|--|-----|-----|

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.

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

2009
(\$'000)

2008
(\$'000)

(b) 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:

| | | | 2009 | 2008 |
|---------|---|---------|-------------|-------------|
| \$ | | \$ | | |
| 30,001 | - | 40,000 | 0 | 1 |
| 40,001 | - | 50,000 | 1 | 0 |
| 80,001 | - | 90,000 | 1 | 0 |
| 90,001 | - | 100,000 | 1 | 0 |
| 100,001 | - | 110,000 | 1 | 0 |
| 130,001 | - | 140,000 | 0 | 3 |
| 140,001 | - | 150,000 | 0 | 1 |
| 150,001 | - | 160,000 | 2 | 0 |
| 180,001 | - | 190,000 | 1 | 1 |
| | | | 7 | 6 |

The total remuneration of senior officers is:

828

765

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 2009 (one senior officer as at 30 June 2008).

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

38. 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 current 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 38(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.

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.

Allowance for impairment of financial assets is calculated based on objective evidence such as observable data indicating changes in client credit ratings. For financial assets that are either past due or impaired, see Note 38(c) 'Financial Instruments Disclosures'.

Liquidity risk

Liquidity risk arises when the Authority is unable to meet its financial obligations as they fall due. The Authority is exposed to liquidity risk through its trading in the normal course of business.

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

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Authority's income or the value of its holdings of financial instruments.

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.

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

| | 2009 (\$'000) | 2008 (\$'000) |
|---|--------------------------|--------------------------|
| (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: | | |
| Financial Assets | | |
| Cash and cash equivalents | 12,322 | 19,064 |
| Restricted cash and cash equivalents | 911 | 683 |
| Receivables * | 13,635 | 22,484 |
| Amounts receivables for services | 25,632 | 23,898 |
| | 52,500 | 66,129 |
| Financial Liabilities | | |
| Payables | 5,381 | 10,081 |
| Repayable grant | 45 | 89 |
| Other current liabilities | 3,880 | 4,291 |
| | 9,306 | 14,461 |

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

(c) Financial Instrument Disclosures

Credit Risk and Interest Rate Risk Exposures

The following table details the Authority's maximum exposure to credit risk, interest rate exposures and the ageing analysis of financial assets. The Authority's maximum exposure to credit risk at the balance sheet date is the carrying amount of the financial assets as shown below. The table discloses the ageing analysis of financial assets that are past due but not impaired and impaired financial assets. 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.

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

Interest rate exposure and ageing analysis of financial assets

| | | Interest rate exposure | | | Past Due but not impaired | | | | | | | | |
|--------------------------------------|-------|--------------------------|---------------------------------|-------------------------------|---------------------------|----------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|------------------------------------|---|
| | | Carrying Amount (\$'000) | Variable Interest Rate (\$'000) | Non Interest Bearing (\$'000) | Up to 3 months (\$'000) | 3-12 months (\$'000) | 1-2 years (\$'000) | 2-3 years (\$'000) | 3-4 years (\$'000) | 4-5 years (\$'000) | More than 5 years (\$'000) | Impaired financial assets (\$'000) | |
| Financial assets | | | | | | | | | | | | | |
| 2009 | | | | | | | | | | | | | |
| Cash and cash equivalents | 5.391 | 12,322 | 12,270 | 52 | | | | | | | | | |
| Restricted cash and cash equivalents | 5.391 | 911 | 911 | 0 | | | | | | | | | |
| Receivables * | | 13,635 | 0 | 13,635 | 89 | 0 | 12 | 5 | 14 | 0 | 0 | 0 | 0 |
| Amounts receivable for services | | 25,632 | 0 | 25,632 | | | | | | | | | |
| | | 52,500 | 13,181 | 39,319 | 89 | 0 | 12 | 5 | 14 | 0 | 0 | 0 | 0 |
| 2008 | | | | | | | | | | | | | |
| Cash and cash equivalents | 6.906 | 19,064 | 19,017 | 47 | | | | | | | | | |
| Restricted cash and cash equivalents | 6.906 | 683 | 683 | 0 | | | | | | | | | |
| Receivables * | | 22,484 | 0 | 22,484 | 861 | 106 | 17 | 6 | 63 | 14 | 1 | 0 | 0 |
| Amounts receivable for services | | 23,898 | 0 | 23,898 | | | | | | | | | |
| | | 66,129 | 19,700 | 46,429 | 861 | 106 | 17 | 6 | 63 | 14 | 1 | 0 | 0 |

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

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

Liquidity Risk

The following table details the contractual maturity analysis for financial liabilities. The contractual maturity amounts are representative of the undiscounted amounts at the balance sheet date. The table includes both interest and principal cash flows. An adjustment has been made where material.

Interest rate exposure and maturity analysis of financial liabilities

| | Interest rate exposure | | | | | Maturity dates | | | | | | | |
|-----------------------|--|--------------------------|---------------------------------|-------------------------------|-------------------------------------|-------------------------------|-------------------------|----------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|
| | Weighted Average Effective Interest Rate % | Carrying Amount (\$'000) | Variable Interest Rate (\$'000) | Non Interest Bearing (\$'000) | Adjustment for discounting (\$'000) | Total Nominal Amount (\$'000) | Up to 3 months (\$'000) | 3-12 months (\$'000) | 1-2 years (\$'000) | 2-3 years (\$'000) | 3-4 years (\$'000) | 4-5 years (\$'000) | More than 5 years (\$'000) |
| Financial liabilities | | | | | | | | | | | | | |
| 2009 | | | | | | | | | | | | | |
| Payables | | 5,381 | 0 | 5,381 | | | | | | | | | |
| Repayable grant | | 45 | 0 | 45 | | | | | | | | | |
| Other liabilities | | 3,880 | 0 | 3,880 | | | | | | | | | |
| | | 9,306 | 0 | 9,306 | | | | | | | | | |
| 2008 | | | | | | | | | | | | | |
| Payables | | 10,081 | 0 | 10,081 | | | | | | | | | |
| Repayable grant | | 89 | 0 | 89 | | | | | | | | | |
| Other liabilities | | 4,291 | 0 | 4,291 | | | | | | | | | |
| | | 14,461 | 0 | 14,461 | | | | | | | | | |

Western Australian Land Information Authority
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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.

| 2009 | Carry Amount \$000 | -1% Change | | +1% Change | |
|--------------------------------------|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | Profit \$000 | Equity \$000 | Profit \$000 | Equity \$000 |
| Financial assets | | | | | |
| Cash and cash equivalents | 12,270 | (123) | (123) | 123 | 123 |
| Restricted cash and cash equivalents | 911 | (9) | (9) | 9 | 9 |
| Total Increase / (Decrease) | | (132) | (132) | 132 | 132 |

| 2008 | Carry Amount \$000 | -1% Change | | +1% Change | |
|--------------------------------------|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | Profit \$000 | Equity \$000 | Profit \$000 | Equity \$000 |
| 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 |

Fair Values

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

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Notes to the Financial Statements for the year ended 30 June 2009

39. 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 claims for compensation in relation to land under the *Transfer of Land Act 1893* that may affect the financial position to the value of \$2,273,959.
- (ii) There is potential for Copyright Agency Limited and/or individual surveyors to claim against the State of Western Australia and/or the Authority in respect of:
 - (a) copying surveyors' plans for public use; and
 - (b) the Authority'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.

- (iii) On 8 July 2009 RP Data Limited ACN 087 759 171 (RP Data) lodged proceedings in the Federal Court claiming that the Authority has breached section 46 of the *Trade Practices Act 1974* and breached its statutory duty under the *Land Information Authority Act 2006* in the pricing structure the Authority is charging RP Data under an agreement for the supply of certain land information data. RP Data seeks several forms of relief including damages for breach of statutory duty of an unspecified amount.

Contingent assets

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

40. 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:

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.

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

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

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Notes to the Financial Statements for the year ended 30 June 2009

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.

| | 2009 (\$'000) | 2008 (\$'000) |
|---|------------------|------------------|
| 41. EVENTS OCCURRING AFTER THE BALANCE SHEET DATE | | |
| There have been no significant events occurring after 30 June 2009 that affect these financial statements except for the following: | | |
| The Authority experienced a power outage to the Midland building on 23 May 2009 that impacted on the ability to deliver services. Work commenced to rectify this situation and as at 30 June 2009 the Authority had incurred costs totalling \$205,242 with additional work still required. Once work is completed and all costs have been quantified the Authority will be submitting an insurance claim with Riskcover. | | |
| 42. REMUNERATION OF AUDITOR | | |
| Remuneration payable to the Auditor General for the reporting period is as follows: | | |
| Auditing the accounts, financial statements and performance indicators | 150 | 152 |
| 43. 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 | 10 |

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

| | 2009 (\$'000) | 2008 (\$'000) |
|---|------------------|------------------|
| 44. SUPPLEMENTARY FINANCIAL INFORMATION | | |
| (a) Write offs | | |
| (i) Public and other property written off | | |
| - Approved by Accountable Authority | 0 | 20 |
| (ii) Bad Debts | | |
| - Approved by Accountable Authority | 43 | 28 |
| (b) Losses through theft, defaults and other causes | | |
| Losses of public monies and public and other property through theft or default | 0 | 0 |
| (c) Gifts of public property | | |
| Gifts of public property provided by the Authority | 2 | 7 |
| 45. SPECIAL PURPOSE ACCOUNTS | | |
| Special Purpose Account section 16(1)(c) of <i>Financial Management Act</i> | | |
| 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 | 15,310 | 14,726 |
| Payments | | |
| The Australian Taxation Office | (15,310) | (14,726) |
| Closing balance | 0 | 0 |
| This special purpose account is reported on a cash basis. | | |
| 46. INDIAN OCEAN TERRITORIES SERVICE DELIVERY ARRANGEMENT | | |
| The provision of services to the Indian Ocean Territories (IOT) is recouped from the Commonwealth government. | | |
| Opening balance | 13 | 3 |
| Receipts | 16 | 34 |
| Payments | (19) | (24) |
| Closing balance | 10 | 13 |

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

47. EXPLANATORY STATEMENT

This statement provides details of any significant variations between estimates and actual results for 2009 and between the actual results for 2008 and 2009. Significant variations are considered to be those greater than 10% or \$1m.

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

| | 2009 Estimate (\$'000) | 2009 Actual (\$'000) | Variance (\$'000) |
|---|---------------------------------------|-------------------------------------|------------------------------|
| Income | | | |
| Provision of services | 78,605 | 72,598 | (6,007) |
| Sales of maps, images and information | 6,504 | 5,396 | (1,108) |
| International services | 925 | 2,651 | 1,726 |
| Expenses | | | |
| Employee benefit expenses | 64,578 | 66,519 | 1,941 |
| Other expenses | 12,176 | 8,958 | (3,218) |
| Grants and subsidies from State Government | | | |
| Resources received free of charge | 429 | 328 | (101) |

Explanation of variations:

Provision of services and Sales of maps, images and information

Revenue from these two items is less than estimate as a result of the downturn in the economy and the impact this has had on the property market.

International services

International services revenue was higher than estimate mainly due to the completion of the Firewatch Indonesia and Fellowship programs that were not included in the estimates.

Employee benefit expenses

Employee benefit expenses was higher than estimate due to the March 2009 pay rise as a result of the second increment of the 2008 Wages Outcome and the actuarial review of the leave provisions.

Other expenses

Other expenses was less than estimate mainly due to lower than expected costs associated with grants expenses, other staffing costs and services received free of charge.

Resources received free of charge

Resources received free of charge is less than estimate mainly due to lower notional costs associated with procurement and legal services.

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

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

| | 2009 (\$'000) | 2008 (\$'000) | Variance (\$'000) |
|---|------------------|------------------|----------------------|
| Income | | | |
| Provision of services | 72,598 | 82,299 | (9,701) |
| International services | 2,651 | 1,013 | 1,638 |
| Interest revenue | 1,108 | 1,734 | (626) |
| Other revenue | 676 | 1,189 | (513) |
| Expenses | | | |
| Employee benefit expenses | 66,519 | 64,529 | 1,990 |
| Accommodation | 10,972 | 9,926 | 1,046 |
| Cost of sales | 230 | 156 | 74 |
| Grants and subsidies from State Government | | | |
| Service appropriation | 30,243 | 23,322 | 6,921 |
| Resources received free of charge | 328 | 385 | (57) |

Explanation of variations:

Provision of services

Provision of services revenue is less than last year as a result of the downturn in the economy and the impact this has had on the property market.

International services

International services revenue was higher than 2007-08 mainly due to the completion of two additional programs, Firewatch Indonesia and Fellowship programs.

Interest revenue

Interest revenue was less than 2007-08 due to the fall in interest rates and decrease in cash balances.

Other revenue

Other revenue was lower than 2007-08 due to no WALIS forum being held in 2008-09 and grants revenues not being realised to the levels of previous year.

Employee benefit expenses

Employee benefit expenses was higher than 2007-08 due to the back payment of the March 2008 pay rise and the March 2009 pay rise as a result of the 2008 Wages Outcome.

Accommodation

Accommodation costs was higher than 2007-08 as a result of CPI increases built into existing contractual obligations for rental premises and increased costs associated with outgoings.

Cost of sales

Cost of sales was higher than 2007-08 due to the additional sales of maps, images and information.

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

Service appropriation

Service appropriation was higher than 2007-08 mainly due to the impact of the 2008 Wages Outcome including back pay for 2007-08 and the adjustment relating to 2008-09 being the first year of the Valuer General's Triennial Metropolitan Revaluation Program.

Resources received free of charge

Resources received free of charge was lower than 2007-08 mainly due to lower notional costs associated with procurement and legal services.

(iii) Details of authorisation to expend in advance of appropriation approved in accordance with section 27 of the *Financial Management Act 2006*

The Authority received Supplementary funding of \$3.245m during 2008-09. The funds were required for the Wages Outcomes for Civil Service Association (CSA) covered employees (\$3.768m) and Special Division of the Public Service and Prescribed Offices salary increase (\$4,000) reduced by adjustments for the 3% Efficiency Dividend savings (\$503,000) and the Media and Marketing savings (\$24,000).

Western Australian Land Information Authority
Notes to the Financial Statements for the year ended 30 June 2009

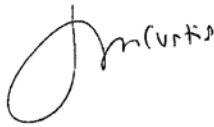
48. SCHEDULE OF INCOME AND EXPENSES BY SERVICE

| Service | Access to Land Information | | Valuations | | Access to Government Geographic Information | | Total | |
|--|-------------------------------|------------------|------------------|------------------|--|------------------|------------------|------------------|
| | 2009 (\$'000) | 2008 (\$'000) | 2009 (\$'000) | 2008 (\$'000) | 2009 (\$'000) | 2008 (\$'000) | 2009 (\$'000) | 2008 (\$'000) |
| Income | | | | | | | | |
| Revenue | | | | | | | | |
| Provision of services | 62,283 | 66,100 | 10,315 | 16,199 | 0 | 0 | 72,598 | 82,299 |
| Sale of maps, images and information | 5,396 | 4,995 | 0 | 5 | 0 | 0 | 5,396 | 5,000 |
| International services | 2,651 | 1,013 | 0 | 0 | 0 | 0 | 2,651 | 1,013 |
| Interest revenue | 981 | 1,537 | 119 | 185 | 8 | 12 | 1,108 | 1,734 |
| Other revenue | 674 | 980 | 0 | 12 | 2 | 197 | 676 | 1,189 |
| Gains | | | | | | | | |
| Gain on disposal of non-current assets | 13 | 0 | 0 | 0 | 0 | 0 | 13 | 0 |
| Total income | 71,998 | 74,625 | 10,434 | 16,401 | 10 | 209 | 82,442 | 91,235 |
| Expenses | | | | | | | | |
| Employee benefit expenses | 48,793 | 48,453 | 16,953 | 15,439 | 773 | 637 | 66,519 | 64,529 |
| Supplies & services | 18,989 | 19,837 | 1,131 | 985 | 386 | 551 | 20,506 | 21,373 |
| Other expenses | 7,228 | 7,778 | 1,404 | 1,566 | 326 | 481 | 8,958 | 9,825 |
| Depreciation and amortisation expense | 7,134 | 7,297 | 720 | 750 | 9 | 14 | 7,863 | 8,061 |
| Accommodation expenses | 8,962 | 8,252 | 1,810 | 1,494 | 200 | 180 | 10,972 | 9,926 |
| Cost of sales | 230 | 156 | 0 | 0 | 0 | 0 | 230 | 156 |
| Loss on disposal of non-current assets | 0 | 16 | 0 | 0 | 0 | 0 | 0 | 16 |
| Total expenses | 91,336 | 91,789 | 22,018 | 20,234 | 1,694 | 1,863 | 115,048 | 113,886 |
| Profit/(loss) before grants and subsidies from State Government | (19,338) | (17,164) | (11,584) | (3,833) | (1,684) | (1,654) | (32,606) | (22,651) |
| Grants and subsidies from State Government | | | | | | | | |
| Service appropriation | 17,744 | 17,721 | 10,817 | 3,965 | 1,682 | 1,636 | 30,243 | 23,322 |
| Resources received free of charge | 287 | 320 | 39 | 47 | 2 | 18 | 328 | 385 |
| Total grants and subsidies from State Government | 18,031 | 18,041 | 10,856 | 4,012 | 1,684 | 1,654 | 30,571 | 23,707 |
| Profit/(loss) before income tax equivalent (expense)/benefit | (1,307) | 877 | (728) | 179 | 0 | 0 | (2,035) | 1,056 |
| Income tax equivalent (expense)/benefit | | | | | | | 1,796 | (50) |
| Profit/(loss) for the period | | | | | | | (239) | 1,006 |

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 financial year ended 30 June 2009.



Gail Curtis

MEMBER

Board of Management

Western Australian Land Information Authority

4 September 2009



Paul White

MEMBER

Board of Management

Western Australian Land Information Authority

4 September 2009

Western Australian Land Information Authority Key Performance Indicators 2008-09

4.2 KEY PERFORMANCE INDICATORS

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 2006-07 | Actual 2007-08 | Target 2008-09 | Actual 2008-09 |
|--------------------------------------|-------------------|-------------------|--------------------|-------------------|
| Aerial Photography Capture | 98% | 87% | 186 projects | 99% |
| Aerotriangulation | 88% | 114% | 50,000 frames | 96% |
| Digital Aerial Photography | 52% | 83% | 40 map tiles | 75% |
| Digital Elevation Model Production | 131% | 72% | 35,000 frames | 84% |
| Ortho-image Production | 136% | 66% | 50,000 frames | 89% |
| Property Street Addressing | 153% | 154% | 50,000 actions | 154% |
| Road Centreline Maintenance | 89% | 74% | 15,000 actions | 93% |
| Spatial Upgrade | 138% | 160% | 182,946 actions | 89% |
| Topographic Data Capture/Revision | 173% | 236% | 300 map tiles | 93% |

WHY IS THIS A KEY INDICATOR OF OUR PERFORMANCE?

Landgate maintains its strategic land information datasets in order that they are fit for purpose and match the level of land related activity and change through cyclical and targeted data revision. Currency and relevance relate to how well the data itself is kept up to date and the support given to the many requests for new and revised information received through the Western Australian Land Information System (WALIS) Office. Because the maintenance is needs-based, the achievement of set targets reflects the extent to which the user needs are met and therefore it is an indicator of effectiveness.

Western Australian Land Information Authority Key Performance Indicators 2008-09

HOW WAS THE INDICATOR DERIVED?

The indicator was derived as a measure of Landgate's response to land development changes that need to be recorded in order that information closely reflects the physical infrastructure. Activity targets were set in response to multiple agency submissions to the WALIS Office and define the minimum 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.

WHAT DOES THIS INDICATOR SHOW?

The indicator shows via achievement against key performance indicators how well Landgate has maintained its geographic land information databases. Performance is measured against targets, and supporting comments are intended to clarify the effectiveness of the overall achievement.

GENERAL COMMENT

Throughout the 2008-09 reporting period, the effects of the economic downturn had a consequential impact on some outputs in addition to the supporting comments.

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 by the WALIS Community. Revision cycles range from annual for metropolitan, to 5 and 10 years for regional areas. In 2008-09 99% of the program of aerial photography capture was completed. This satisfied all but one of the requests programmed for capture and maintained the currency of the state's standard coverage to meet the designated zoned revision cycles.

AEROTRIANGULATION ADJUSTMENT

Aero-triangulation is the process that relates aerial 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 2008-09 reporting period 96% of the estimated number of 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) because they relate to coordinated positioning.

DIGITAL AERIAL PHOTOGRAPHY - INCREASE IN STATE COVERAGE

Landgate's digitizing of new film-based aerial photography satisfies the growing demand for digital access. This output records any scanning of the state's aerial photography which adds to the overall digital coverage of the state. The majority of the scanning activity revises existing digital cover with only a small proportion extending this coverage.

Western Australian Land Information Authority Key Performance Indicators 2008-09

Currently, almost 86% of the state is covered by aerial photography (both digital and non-digital). The arid zones are seldom requested and may never be covered as long as available satellite imagery satisfies user needs. In 2008-09, scanning of new and existing aerial photography increased the digital coverage to 62.4% of the state. This represents 72% of all photography now covering the state.

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 spatially corrected air photography images and are in demand for earth and environmental modeling. The rate of DEM production is affected by the size of individual project areas where larger areas achieve economy of scale and the complexity of the terrain which may require manual editing to maintain quality. In 2008-09, these contributing factors resulted in 84% of the estimated target being achieved. The complexity and requirement for manual editing is difficult to predict in advance of capture.

ORTHO-IMAGE/MOSAIC PRODUCTION

Aerial photography requires correction to make it suitably accurate for integration with other information. In 2008-09, ortho-image production continued to include coverage of isolated populations in Western Australia's towns and remote Indigenous communities in response to multiple agency requests. Whilst satisfying programmed requests, the impact of these smaller projects on the rate of production is reflected in the overall number of images processed.

PROPERTY STREET ADDRESSING

Activity associated with Property Street Addressing surpassed the 2008-09 estimate. Contributing to this result was increased address matching against shire rates information and the identification of multiple secondary addresses on single lots sourced from the Department of Housing. In addition on-line feedback from Landgate's Address Verification System also generated changes, improving accuracy and boosting the achievement against estimate.

ROAD CENTRELINE MAINTENANCE

Western Australia's network of roads is represented in a GIS dataset of road centrelines with information attributes about each road. Maintenance of the dataset is continuous, taking input from sources such as new surveys, subdivisional activity and road naming approvals and closures. Achievement against the estimated target is dependant on actual land development activity. In 2008-09 all incoming road maintenance was completed, however the continued downturn in the number of roads created resulted in fewer units being achieved than estimated.

Western Australian Land Information Authority
Key Performance Indicators 2008-09

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. As at 30 June 2009, 87.01% of the entire state has been upgraded.

During 2008-09, the planned work for the year was 89% achieved. This decrease in production was due to the re-allocation of resources to higher priority work and as a consequence of budgetary saving measures implemented across Landgate. In addition, the spatial upgrade program was cut back as no SLICP requests were received for the financial year from any of Landgate's customers and stakeholders.

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. To further enhance its usability and 3-D modeling capability, some resource was diverted in 2008-09 to re-process and improve the data in preparation for migration into a GIS environment. This resulted in a 93% achievement against the estimate. 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 decision making.

Western Australian Land Information Authority Key Performance Indicators 2008-09

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 (2 OF 2)

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

| | Actual 2006-07 | Actual 2007-08 | Target 2008-09 | Actual 2008-09 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| Number of claims settled by Crown | 0 | 1 | 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 2008-09

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 2006-07 | Actual 2007-08 | Target 2008-09 | Actual 2008-09 |
|---|-------------------|-------------------|-------------------|-------------------|
| Average cost per land registration action | \$26.74 | \$29.03 | \$29.60 | \$32.48 |

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, the number of registration actions ended the year 14.8% below target. Although expenditure was contained within budget, the slowing market resulted in the unit cost per registration being 9.7% greater than anticipated.

Western Australian Land Information Authority

Key Performance Indicators 2008-09

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 2006-07 | Actual 2007-08 | Target 2008-09 | Actual 2008-09 |
|--|-------------------|-------------------|-------------------|-------------------|
| Average cost per land information action | \$29.05 | \$36.79 | \$44.49 | \$41.53 |

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?

With expenditure ending the year less than budget, and although the number of information actions ended the year 2.2% below target, the unit cost was 6.7% lower than anticipated. Continuing technology improvements to processes dealing with land boundary information actions continue to contribute towards improving this indicator.

Western Australian Land Information Authority

Key Performance Indicators 2008-09

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 2006-07 | Actual 2007-08 | Target 2008-09 | Actual 2008-09 |
|---|-------------------|-------------------|-------------------|-------------------|
| Benchmark against international standards for accuracy using Median Value Price Ratio Test: | | | | |
| Gross Rental Value | 94.00% | 92.59% | >92.5% | 92.59% |
| Unimproved Value | 92.59% | 91.24% | >92.5% | 91.52% |
| Coefficient of dispersion to check uniformity of values: | | | | |
| Gross Rental Value | 4.39% | 4.69% | <7.00% | 5.70% |
| Unimproved Value | 11.07% | 8.13% | <15.00% | 4.08% |

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 relation to the MPR, the 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%.

Western Australian Land Information Authority

Key Performance Indicators 2008-09

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

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

WHAT DOES THIS INDICATOR SHOW?

For Unimproved Values the outcomes show the following:

The MPR of 91.52% is 0.98% below the target >92.5%. This outcome is better than the 91.24% result achieved in 2007-08, however is lower than in 2006-07. A contributing factor to this year's result was that land values were falling around the date of valuation of 1 August 2008 in most of Perth's residential suburbs, regional cities and some commercial centres. The MPR was determined on a statistical analysis which compared assessed values with sales occurring between 1 July and 31 October 2008. Any falls during this period can have the effect of slightly reducing the MPR. Given the indicators of softening market conditions, there was also the tendency by valuers to exercise a greater degree of caution.

The COD at 4.08% is well inside the international standard and is around half that recorded in 2007-08 as well as being the best result measured over the past 3 years. The COD is a measure of the divergence between the assessed land values and unadjusted selling prices over a designated period wrapped around the date of valuation. With the date of valuation set almost midway within this period, it is understandable that there can be increased pressure on the COD in a rising market than was the case during 2006-07 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 2,185 key rents. This outcome was identical to 2007-08's result of 92.59% and is well within the target range.

The COD of 5.70% while slightly higher than last year's very good result of 4.69% remains consistent with the results achieved over the past three 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 2008-09

OUTCOME

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

KEY EFFECTIVENESS INDICATOR (2 OF 2)

Adjustments to rating and taxing values as a result of Objections and Appeals as a percentage of total values in force.

| | Actual 2006-07 | Actual 2007-08 | Target 2008-09 | Actual 2008-09 |
|--|-------------------|-------------------|-------------------|-------------------|
| Adjustments to rating and taxing values as a result of Objections and Appeals as a percentage of total values in force | 0.008% | 0.012% | <0.2% | 0.0406% |

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 THE 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?

As at 30 June 2009, there were 1,868,998 values in force in Western Australia, reflecting an increase of 12,854 over the previous year. During the year, 758 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 2,466 values was amended after formal review. The outcome while remaining well below the international standard is higher than the past two years and reflects the increased volatility in the land market after the property boom.

Apart from the effectiveness of the valuation process in WA, these types of results also show the stability of the valuation base and its acceptance by ratepayers and taxpayers.

Western Australian Land Information Authority

Key Performance Indicators 2008-09

SERVICE 2

Valuations

SERVICE DESCRIPTION

An impartial valuation and property consultancy service.

KEY EFFICIENCY INDICATOR

| | Actual 2005-06 | Actual 2006-07 | Actual 2007-08 | Target 2008-09 | Actual 2008-09 |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Average cost per valuation | \$15.47 | \$12.37 | \$12.40 | \$16.37 | \$17.56 |

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 2008-09 being the one year of reduced GRV based mass appraisal activity in the three year Perth metropolitan program. This results in higher costs per value than the first and second year of the metropolitan revaluation program when there is significantly higher GRV revaluation activity. The 2008-09 cost per value of \$17.56 can be best compared with the 2005-06 cost per value of \$15.47 as this is the same year in the previous cycle and provides a good illustration when compared to the 2006-07 cost of \$12.37.

HOW WAS THE 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 \$17.56 is 7.3% more than the target of \$16.37 and reflects unforeseen additional input costs in the delivery of the valuation program. This outcome was a good result considering the unbudgeted high number of objections received and determined during the year as a consequence of the global financial crisis.

Western Australian Land Information Authority Key Performance Indicators 2008-09

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 2005-06 | Actual 2006-07 | Actual 2007-08 | Target 2008-09 | Actual 2008-09 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| <i>Awareness</i> | | | | | |
| Percentage increase in first time participants at WALIS functions | 20% | 25% | 20% | 5% | 3% |
| Percentage increase in repeat participants at WALIS functions | 11% | 19% | 20% | 15% | 4% |
| <i>Acceptance</i> | | | | | |
| Percentage increase in the number of first time customers accessing spatial information from WALIS community members | 0% | 442% ¹ | 0% | 2% | 0% |
| <i>Reuse</i> | | | | | |
| Percentage increase in the number of return customers accessing spatial information from WALIS community members. | 6% | 69% ¹ | 33% | 2% | 0% |

(¹ - The Acceptance and Reuse figures for 2006-07 were extremely high due to the Department of Mines and Petroleum customers ease of accessing the digital data via the internet. Also due to the mining boom the very high number of first time customers to the Department reflects the increase in awareness of the availability of spatial information relating to the mining sector, and the number of potential share investors seeking information about this booming industry. This also flowed onto the high reuse figure, having many new registered users coming back for additional digital data.)

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.

Western Australian Land Information Authority Key Performance Indicators 2008-09

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. The reporting figures were gathered using SLIP Enabler Operations Reports. A baseline was set during 2007-08, and the new and repeat customers during 2008-09 have been calculated from that baseline. This replaces the way in which the data was previously calculated and better reflects the increasing trend for customers to access data through the internet.

It is important to note that calculations for reporting for 2008-09 are different to that in 2007-08. In 2007-08 the figures were extrapolated from 12 random dates throughout the year for each agency. The figures were an estimate which relied upon accurate recording of usage by the agencies. SLIP Enabler became operational to the business community in September 2008 and the figures for 2008-09 were obtained by running reports for new and current users.

WHAT DOES THE INDICATOR SHOW?

Awareness These figures vary significantly from year to year, depending on whether a WALIS Forum is held. During 2008-09 there was no WALIS Forum, which greatly reduced the figures compared to the previous year, 2007-08, when over 800 people attended the Forum.

Acceptance and Reuse The acceptance figure did not rise, even though there were a high number of new users around the launch of SLIP Enabler to private enterprise early in 2008-09. Attributing to these figures was the WALIS support to other government agencies in their awareness and use of spatial information, not many additional workshops/conferences were held due to the down turn in economic times.

Western Australian Land Information Authority

Key Performance Indicators 2008-09

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 2006-07 | Actual 2007-08 | Target 2008-09 | Actual 2008-09 |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| Average cost per Key Result Area | \$373,333 | \$310,500 | \$306,833 | \$282,333 |

WHY IS THIS A KEY INDICATOR OF OUR PERFORMANCE?

The WALIS Office is responsible for managing and coordinating the achievement of its Annual Business Plan, which aims to meet the priorities and objectives set out in the WALIS Strategy 2007-2010. In 2008-09, the Business Plan again comprised six Key Result Areas. Therefore the average cost of delivering the six key result areas has been adopted as a useful measure of efficiency.

HOW WAS THE INDICATOR DERIVED?

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

WHAT DOES THIS INDICATOR SHOW?

For 2008-09, the average cost per key result area was \$282,333, which was 8% lower than this years target and 9% lower than 2007-08. The marginally lower cost can be attributed to a WALIS Forum not being held during the financial year (a forum tends to markedly increases both expenditure and revenue) and the efficiency savings from the State Government.

4.3 MINISTERIAL DIRECTIVES

Under section 65(3) of the Land Information Authority Act 2006, 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 2008/09.

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 (DTF). As an unprecedented consequence of the impact of the global financial crisis, Cabinet approved the implementation of an interim schedule of fees for document registration and survey plan services from 19 January 2009. The 2009/10 schedule of fees for these services was implemented on 1 July 2009, in accordance with DTF's annual budget cycle. The amending regulations for the 2009/10 schedule of fees were published in the Government Gazette on 19 June 2009.

Land Searches

Similarly, the interim schedule of fees for inspecting and copying (searching) land registration information, including certificates of title, survey plans and documents was implemented on 19 January 2009. The 2009/10 schedule of fees for these searching services was implemented on 1 July 2009, in accordance with DTF's annual budget cycle. The amending regulations for the 2009/10 schedule of fees were published in the Government Gazette on 19 June 2009.

Land Valuations

Pricing for 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 products and services cover a broad range of technical and market driven endeavours and 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 Authority 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, methodical and accountable 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, 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 2009 was as follows:

| Program | Capital Expenditure (\$'000) | Estimated Cost to Complete (\$'000) |
|----------------------------------|---|--|
| Data Quality Improvement | 1,331 | 4 |
| Commercial Products and Services | 3,326 | 27 |
| Asset Replacement | 4,103 | 394 |
| Business Infrastructure | 5,720 | 130 |
| Total | 14,480 | 555 |

Minor delays were experienced across all programs causing work to be carried over for completion in the early stages of 2009/10. The \$555,000 is committed expenditure as at 30 June 2009.

EMPLOYMENT AND INDUSTRIAL RELATIONS**Skills Acquisition Plan**

The 2008/09 corporate training budget was used to fund the Skills Acquisition Plan (SAP). This focused on building the skills and knowledge needed by Landgate, particularly to meet compliance related requirements.

Priorities included Job Application and Interview Skills coaching, Project Management, and Gifts and Hospitality Policy awareness sessions and ensuring 40 per cent of Landgate staff attended the mandatory Accountable and Ethical Decision Making training.

The SAP also covered ongoing compliance related training, such as Induction Workshops, Occupational Safety and Health, First Aid and Grievance Management. Additional online courses were available for staff through the Authority's E learning portal. A strong focus of the SAP was to support the Landgate Innovation Program, with a further 200 staff attending innovation workshops.

XPT Leadership Program

The XPT Leadership Program for executives and senior managers held a range of workshops over the past 12 months. Each workshop was designed to address key leadership and management skill gaps. The workshops have covered a diverse range of areas including lateral thinking, strategic planning, marketing and product evaluations and intellectual property.

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. During 2008/09 three cadets graduated and entered the Graduate Program and two new geospatial cadets were recruited. In addition, Landgate offered students financial support and the opportunity to be considered for its successful graduate program upon completion of studies.

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, Weight Watchers and Bike to Work Week.

Employee Profile

Employee Representation by Division (%)

| Division | 2008/09 % of employees |
|-------------------------------|-----------------------------------|
| Business Services | 8.4 |
| Information Access | 17.2 |
| Information Management | 14.0 |
| Information Services | 52.1 |
| Office of the Chief Executive | 1.3 |
| Strategic Business Directions | 6.8 |

Landgate's average full-time equivalent level for 2008/09 was 910 employees. During the year, 130 vacant positions were filled on a permanent or fixed term basis.

Employee Representation by Employment Status

| | 2007/08 % of employees | 2008/09 % of employees |
|---------------------|-----------------------------------|-----------------------------------|
| Full-time | 86.5 | 86.5 |
| Part-time | 12.8 | 12.8 |
| Casual | <1 | <1 |
| Permanent | 84.8 | 91.5 |
| Fixed Term Contract | 14.3 | 7.8 |
| 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 co-operates 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 2008/09 | 0 |
| Lost time injury diseases (LTI/D) incident rate | 0.21 |
| Lost time injury severity rate | 0 |
| Percentage of injured workers returned to work within 28 weeks | 100% |

In accordance with the approved 2007/2008 Annual Audit Plan, Internal Audit has completed a review of Occupational Safety and Health (OSH).

Based on the work performed, the assessment of Occupational Safety and Health indicated that:

- Landgate has substantially established systems and procedures to enable reporting of the 2008 requirements outlined in the Premier's Circular 2007/12.
- Landgate will put in place the necessary systems and procedures to meet the 2009 requirements outlined in the Premier's Circular 2007/12. An outline of what is still required to meet those requirements is found in Appendix C.

The following OSH initiatives have been implemented by Landgate

- OSH Committee
- OSH and Injury Management policies and procedures
- Wellness program
- First Aid
- Peer Support
- Employee Assistance Program
- Designated Smoking Areas (Midland)
- Midland Emergency Response and Evacuation Procedures
- Mount Street Emergency Contact List

4.5 GOVERNANCE DISCLOSURES

An insurance premium for the period 1 February 2009 to 1 March 2010, totalling \$15,657.40, 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 (MARKET RESEARCH, POLLING DIRECT MAIL, MEDIA AND RECRUITMENT 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 2008/09 was \$ \$355,772.85
2. The expenditure was incurred in the following areas:

| | |
|--------------------------------------|--------------------|
| Advertising Agencies | \$49,615.29 |
| Rare Creative | \$33,681.20 |
| Longtail | \$15,934.09 |
| Market research organisations | \$79,817.00 |
| Research Solutions | \$79,817.00 |
| Polling organisations | nil |
| Direct mail organisations | nil |

| | |
|--|---------------------|
| Media advertising organisations | \$209,292.56 |
| Media Decisions | \$188,854.20 |
| Google Adwords | \$12,481.36 |
| Sensis Pty Ltd | \$7,957.00 |
| Recruitment advertising | \$12,373.00 |
| MarketForce Productions | \$5,680.00 |
| Media Decisions | \$1,158.00 |
| Adcorp Marketing | \$5,535.00 |
| Other | \$4,675.00 |
| BPS Video Services | \$4,675.00 |

DISABILITY AND INCLUSION PLAN OUTCOMES

(Disability Services Act 1993 S29)

Landgate continues to follow the five-year Disability Access and Inclusion Plan (DAIP) submitted in 2007 to the Disability Services Commission (DSC). An annual progress report is presented to DSC in July each year.

- The DAIP was referred to when determining customer and staff access to the new Cloisters premises.
- Landgate has held events in its premises with a particular emphasis and collaboration with the disabilities sector. In particular, Landgate and DADAA - Disability in the Arts Disadvantage in the Arts collaborated in an art exhibition held at our Midland premises called Mapping Time - part of the DSC Lost Generation Project.
- Landgate's web services continue to be designed to W3C standards following the Public Sector Commission 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 have the same opportunities as other people to make complaints, or to participate in any public consultation through Landgate's Complaints Management System, and its feedback mechanism, which are accessible through all customer contact media.

EQUAL OPPORTUNITY OUTCOMES

Women in Management

| | Objectives 2008 | Actual 2008 |
|--------------------------------|--------------------|----------------|
| Distribution (Equity Index) | 57 | 68.3 |
| Management Tier 1 | - | 0 |
| Management Tier 2 | - | 40% |
| Management Tier 3 | - | 34.8% |
| Management Tier 2 & 3 Combined | 41% | 36.4% |

Landgate continues to make good progress of 20 - 40 per cent in its representation of women at Tier 2.

Diversity Progress Report - Representation

| | | Objectives 2008 | Actual 2008 |
|--------------------------------|------------------|--------------------|----------------|
| Indigenous Australians | % representation | 1 | 1 |
| | Equity Index | N/A | 29.5 |
| Culturally Diverse Backgrounds | % representation | 15 | 18.8 |
| | Equity Index | 100 | 79.1 |
| People with Disabilities | % representation | 3 | 5.4 |
| | Equity Index | 60 | 62.2 |
| Youth | % representation | 8 | 8 |
| | 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 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 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 2008/09.

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 and 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 2008/09 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.
- It has also drafted a guide for new and existing supervisors to clarify their roles and responsibilities.
- Landgate fosters an environment where staff are comfortable talking about the standards and where decisions are fair and equitable and capable of review.
- Two Breach of Standards claims were lodged during 2008/09, one was upheld and one was not upheld.

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.
- Forty per cent of Landgate staff have taken part in the Ethical and Accountable Decision-Making Workshop held in 2009.
- Four breaches of the Code of Ethics or Code of Conduct were found during 2008/09.



Mike Bradford
CHIEF EXECUTIVE

RECORDKEEPING PLANS

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

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 project implementing an electronic document and records management system (EDRMS) commenced in 2008 and a review of the Recordkeeping Plan is underway for lodgement in October 2009.

In accordance with the Plan, online recordkeeping training was introduced in May 2005 for all employees. In excess of 1348 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.

96 per cent of employees have completed the course with a further 1 per cent currently undertaking the course.

Training in the use of the records management system itself is also provided on an as needs basis, however with the roll out of the EDRMS, all staff will utilise the system and training based on individual needs will be conducted as part of that project.

4.7 INFORMATION STATEMENT

A legal right of access is provided to documents held by all State and Local Government agencies by the Western Australian *Freedom of Information Act 1992*.

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 Authority's website www.landgate.wa.gov.au

FREEDOM OF INFORMATION (FOI) APPLICATIONS FOR 2008/09

Four 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 INQUIRIES

Requests for access to documents should be made, in the first instance, to the Customer Service Officers at the Authority'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 Authority'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 20 cents 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 Authority'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 Authority, 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 Authority 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 Authority in accordance with statutes, such as Land Title Registers maintained under the Transfer of Land Act, may be amended in accordance with procedures set out in the legislation.

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

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

4.8 GOVERNMENT POLICY REQUIREMENTS

CORRUPTION PREVENTION

Landgate is operationally attuned to maintaining a strong control and risk aware culture throughout all facets of the organisation. This is overseen by the Audit and Risk Management Branch, which reports directly to the Board of Management's Audit and Risk Management Committee to maintain independence. The branch provides support in areas such as process controls, risk awareness, business continuity, fraud and general governance.

Activities over the last year include:

- Ongoing validation of operational, financial and compliance controls through independent audits. In particular, this year the Internal Audit team undertook audits of Gifts and Hospitality; Conflicts of Interest; and Contracts and Consultancies.
- Continued development of risk profiles throughout the Authority, from operational through to strategic risks.
- Drafting of a Fraud Policy which will support existing conduct and control policies in place.

The established framework is also continually reviewed for opportunities for improvement. These areas of governance include:

- Independent audits by the Office of the Auditor General (OAG) in areas of operational, financial and systems compliance.
- Appointed Public Interest Disclosure officer in compliance with the Public Interest Disclosure (PID) Act 2003.

The education and awareness program is co-ordinated through Strategic Human Resources. Landgate staff have undertaken ongoing education through:

- Induction training which incorporates the Code of Conduct.
- Compulsory workshops on Ethical and Accountable Decision Making.

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www.landgate.wa.gov.au