



**Office of the
Director of Public Prosecutions
for the State of Western Australia**

2013/2014 Annual Report

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Contact Details

Office

Level 1, International House
26 St George's Terrace
Perth WA 6000

Telephone: (08) 9425 3999
Free call for country callers: 1800 264 144
DX: DX 168 PERTH
Email: dpp@dpp.wa.gov.au

Office hours

8:30 am to 5:00 pm week days.

An after-hours answering machine can take your recorded message if the office is not attended.

Publications

The following publications are available from the ODPP:

General information

Annual Report to Parliament for each financial year since 1992/1993
Statement of Prosecution Policy and Guidelines 2005
Workforce & Diversity Plan 2012-2017
Disability Access and Inclusion Plan 2014-2019

Brochures

About the ODPP
Information for Victims of Crime
Witness Information

Further Information

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

This Annual Report can be made available in alternative formats on request.

Glossary of Terms

Accused	The person alleged in a prosecution notice or indictment to have committed an offence.
Brief out	The process whereby the ODPP contracts external counsel to attend a hearing on behalf of the ODPP. Most brief out counsel are independent, self-employed barristers.
Committal	The process whereby a case is forwarded from the Magistrates Court to the District or Supreme Court.
Extradition	The process of retrieving an accused who has left the State to return to WA to answer charges.
Hung Jury	A jury which is unable to reach a verdict. The matter may be re-tried at another time before another jury.
Indictment	The written charge of an indictable offence presented in the District or Supreme Court so that the person is tried by that court.
Mistrial	A trial which is aborted by an order of a judge because of some legal or procedural irregularity. The matter may need to be re-tried at a later date.
Prosecution Notice	A formal document setting out the charge against the accused and used to start a prosecution case in the Magistrates Court. Usually the notice is issued by the Police.
Sentence	The penalty imposed by the court for an offence.
Summons	A document advising a witness of the time, date and location of a trial and requiring the witness to attend and give evidence.
Trial	A court hearing where factual and legal issues are examined before a Judge and jury (or in some cases, a Judge alone) to determine an accused person's guilt or innocence.

Statement of Compliance

In accordance with section 61 of the [Financial Management Act 2006](#) and section 32 of the, [Director of Public Prosecutions Act 1991](#) I hereby submit for the information of the Attorney General and presentation to Parliament, the Report of the Office of the Director of Public Prosecutions for the period ending 30 June 2014.

The report has been prepared in accordance with the provisions of the [Financial Management Act 2006](#).

In accordance with section 31(1) of the [Public Sector Management Act 1994](#), I also report that there has been compliance with the Public Sector Standards in Human Resource Management and the Code of Ethics.



Joseph McGrath SC
Director of Public Prosecutions
Chief Executive Officer
Accountable Authority

Executive Summary: From the Director

This is my fifth annual report, having been appointed Director in February 2010. I continue to head an Office that is staffed by excellent officers and prosecutors. At the heart of the ODPP are the people, both in the prosecution teams and the corporate services team, who work tirelessly as one team to provide a professional and effective prosecution service for Western Australia.

The ODPP has a wide and varied legal practice in Western Australia. The ODPP conducts cases in the Perth Magistrates Court, the Stirling Gardens Magistrates Court, the Children's Court, the District Court, the Supreme Court, the Court of Appeal and the High Court. Also, the ODPP provides legal advice to investigators in respect to the most serious offences in the State.

The committals for trial or sentence are generated from 29 regional and metropolitan branches of the Magistrates Court. The ODPP received 2232 committal cases in 2013/2014 involving 2395 accused persons charged with over 7900 offences. The ODPP received 1298 criminal cases from the Perth Magistrates Court alone which is an increase from 2013. In addition, the Children's Court maintained its heavy workload with over 2000 new cases being received.

The ODPP received 53 homicide cases in 2013/2014. The management of homicide cases is the most resource intensive given the nature of the investigations and in particular, the extensive use of forensic evidence. The senior prosecutors of the ODPP have managed this part of the prosecution practice with commitment. Whilst 53 homicide prosecutions are significant they only represent 0.7% of all matters committed to the District and Supreme Courts that must be conducted by the ODPP. This illustrates the extent of the ODPP practice in Western Australia.

In respect to matters where the ODPP was required to file an indictment it was filed within 90 days in respect to 80.8% of all matters. The target is 85%. Significantly, for indictments required to be filed in the Perth sittings of the Supreme and District Courts the outcome was 86%, which exceeds the KPI target. This reflects the fact that the ODPP is involved earlier at the committal stage in the metropolitan area.

In the Supreme and District Courts the ODPP prosecuted 1976 criminal cases. Regarding all cases in the Supreme and District Courts, both at trial and sentencing, the overall conviction rate was 93.6%. The conviction rate after trial in the Supreme and District Courts remained high with the ODPP securing convictions after trial in 69% of cases. This far exceeds the KPI target of at least 50% for convictions after trial. The conviction rate after trial in 2010 was 58%. Last year the conviction rate after trial was 64.6%. The improvement has been achieved in a four year period through the implementation of early and effective case management, and by the ODPP exercising the prosecutorial discretion appropriately and thoroughly preparing matters for trial.

The ODPP established a case to answer in the Courts at trial in 100% of matters. Last year the figure was 99.5%. This figure demonstrates that ODPP prosecutors are well trained lawyers diligently preparing for trials and exercising the prosecutorial discretion appropriately.

The Court of Appeal work continues to grow expeditiously in Western Australia. I noted in last year's Annual Report that there was a significant increase of 26.6% in the overall number of appeals managed by the ODPP during 2010/2011. In 2009/2010 the number of appeals lodged was 139. In 2011/2012, there was another dramatic increase of 25.6% resulting in the ODPP receiving 230 appeals in Court of Appeal cases to be managed by the ODPP. That historical high continued in 2013/2014 and is now accepted by the Courts and profession as the permanent position. This year the ODPP received over 200 appeals. In addition, the ODPP received 41 single Judge appeals to the Supreme Court which is an increase from 2012/2014.

The success of the Appeals Team is reflected in the high standard of the appeal submissions and the fact that in relation to the offender appeals concluded only 16.8% of the appeals were allowed. Significantly, approximately one-quarter of offender appeals were abandoned before the hearing of the appeal. The ODPP took 15 State appeals to hearing with 100% of the appeals being allowed. This illustrates that the ODPP is properly exercising the State appeal right against sentence.

The growth in the ODPP work under *Dangerous Sexual Offenders Act 2006* continues. The ODPP has a successful dedicated DSO team which diligently manages the DSO practice. Each year the courts order that further offenders are to be subject to the DSO Act. Currently, there are 41 offenders who are subject to a DSO order with many subject to annual reviews which require senior ODPP prosecutors to appear on behalf of the community.

I noted last year that the confiscations branch of the ODPP in 2011/2013 paid \$7.52 million into the Confiscation Proceeds Account under the *Criminal Property Confiscation Act 2000*. This year has seen \$8.19 million paid into the confiscation Account. There are always significant fluctuations in both the number of drug trafficker declarations made and the amounts paid in the Account in any given year. This is due to a range of factors including offender arrest rates, the nature and value of property seized and the prevailing economic climate. The ODPP has no control over these factors. This year there were 81 drug trafficker declarations resulting in \$4.26 million whilst in 2011/2012 there were 68 drug trafficker declarations resulting in \$5.23 million. This illustrates that whilst the ODPP successfully increased the number of drug trafficker declarations from 2011/2012 the property owned by the offenders was of significantly less value.

Since the commencement of the confiscation legislation \$80 million has been paid into the Confiscation Proceeds Account. This reflects the dedication and hard work of the ODPP Confiscations Team. Under the Act the Attorney General can make grants from the Account for specified purposes. These may include funding the development and delivery of programs to prevent or reduce drug related activity and the abuse of prohibited drugs and to provide support services and assistance to victims.

This year marked the first year of the roll-out of the 10 year Strategic Asset Plan approved by the Government as part of the 2013/2014 budget round. The Plan provides funding to enable the progressive and structured replacement of IT systems and other equipment critical to the delivery of the prosecution services.

During 2013/2014 the ODPP worked closely with the Office of Shared Services (OSS) to complete the transition of human resource, personnel and payroll services and financial transaction services from the OSS to the ODPP. The final transfer of OSS functions in November 2013 was seamless and was testament to the excellent cooperation between the

ODPP and the OSS and the dedication of the staff from both agencies who worked on the project.

The ODPP continues to achieve a workplace of diversity. The ODPP has an Equal Employment Opportunity Management Plan 2010-2013 which includes specific targets and strategies to promote gender equity in the ODPP. In the ODPP there are three Trial Teams that conduct the general prosecutions in the District and Supreme Courts. Each of the three ODPP Trial Teams is headed by a Practice Manager/Senior State Prosecutor and a Consultant State Prosecutor. In 2013/2014 five of those pivotal six positions were occupied by women lawyers.

I extend my congratulations to Ms Sarah Linton, Senior State Prosecutor, who was appointed a State Coroner. Ms Linton commenced legal practice with the ODPP as a professional assistant to the then Director Mr John McKechnie QC. Whilst the appointment was a loss to the ODPP the Coroner's Court and the community will continue to be served by Ms Linton.

I also extend my congratulations to Ms Linda Petrusa SC who was appointed Senior Counsel in 2013. The appointment was well deserved and is a recognition of Linda's standing in the profession.

I wish to take this opportunity to thank all staff members for their outstanding work and contribution to the ODPP. I am grateful to be able to work alongside dedicated staff.

Mission Statement

Mission

Our mission is to provide the people of Western Australia with a fair and just criminal prosecution service.

Vision

Our vision is to provide the highest quality prosecution service for the people of Western Australia.

Values

We are committed to applying the following core values to achieve our vision:

- Justice
- Excellence
- Accountability
- Respect
- Independence
- Integrity
- Leadership

Goals

Achieving the following goals is recognised as being fundamental to achieving our mission:

- To effectively manage criminal prosecutions.
- To provide an effective service to victims and witnesses.
- To effectively manage criminal confiscations.
- To be a high performing organisation.
- To deliver strong corporate governance.

Operational Structure

The position of Director of Public Prosecutions for the State of Western Australia was created in February 1992 following the enactment of the [Director of Public Prosecutions Act 1991](#). Mr Joe McGrath SC, holds this appointment and reports to the WA Attorney General, the Hon. Michael Mischin MLC.

The position of Deputy Director of Public Prosecutions was created in 2010. Mr Bruno Fiannaca SC holds this appointment.

Consultant State Prosecutors

Reporting to the Deputy Director of Public Prosecutions, these are the most senior prosecutors in the Office and are allocated the conduct of the most complex legal matters. The five Consultant State Prosecutors are authorised to approve substantive discontinuances of whole cases and the negotiation of charges. They provide support and advice to the legal practice teams as well as professional leadership across the ODPP.

By agreement with the Commissioner of Police, one Consultant State Prosecutor works on site with the Police Prosecutions Division, Perth providing direct and high-level advice on charges and managing some of the more complex matters in the Magistrates Court jurisdiction.

Legal Practice Teams

The ODPP's legal practice is team-based reflecting the various types of legal work undertaken by the ODPP. The legal practice area is headed by the Director Legal Services.

Three indictable prosecution teams manage the bulk of the ODPP's indictable work, while smaller and more specialised legal practice teams manage other areas of the ODPP's legal work.

Prosecution Teams

These three teams, each headed by a Practice Manager, are responsible for all indictable prosecutions in the Supreme and District Courts throughout the State and pre-committal work in the Perth and Stirling Gardens Magistrates Courts. Each team comprises a number of State Prosecutors and supporting paralegal, clerical and secretarial staff. The prosecutors within each team are divided into four work groups, each of which is headed by a Work Group Co-ordinator – a Senior State Prosecutor – who manages the matters assigned to the work group, signs indictments for State Prosecutors within the work group and ensures junior prosecutors are appropriately mentored and guided.

Children's Court Team

Headed by a Practice Manager, this team is responsible for all prosecutions before the President of the Children's Court and all prosecutions before a Magistrate of the Children's Court sitting in Perth. The team is located on site at the Children's Court.

Appeals Team

Headed by a Consultant State Prosecutor and comprising prosecutors and support staff, the team manages all aspects of the ODPP's appellate practice, particularly all appeals brought by an accused or the State in the Court of Appeal.

Dangerous Sexual Offenders Team

Following the approval additional funding during the 2013/2014 mid-year review budgetary process the ODPP established a small team of two prosecutors and one paralegal to manage all work required of the ODPP under the [Dangerous Sexual Offenders Act 2006](#).

Confiscations Team

The Confiscations Team, headed by a Practice Manager, plays a unique role in the Office. Acting as solicitors and counsel in civil litigation, the team manages a number of matters including bringing confiscation proceedings pursuant to the [Criminal Property Confiscation Act 2000](#).

Legal Policy & Projects

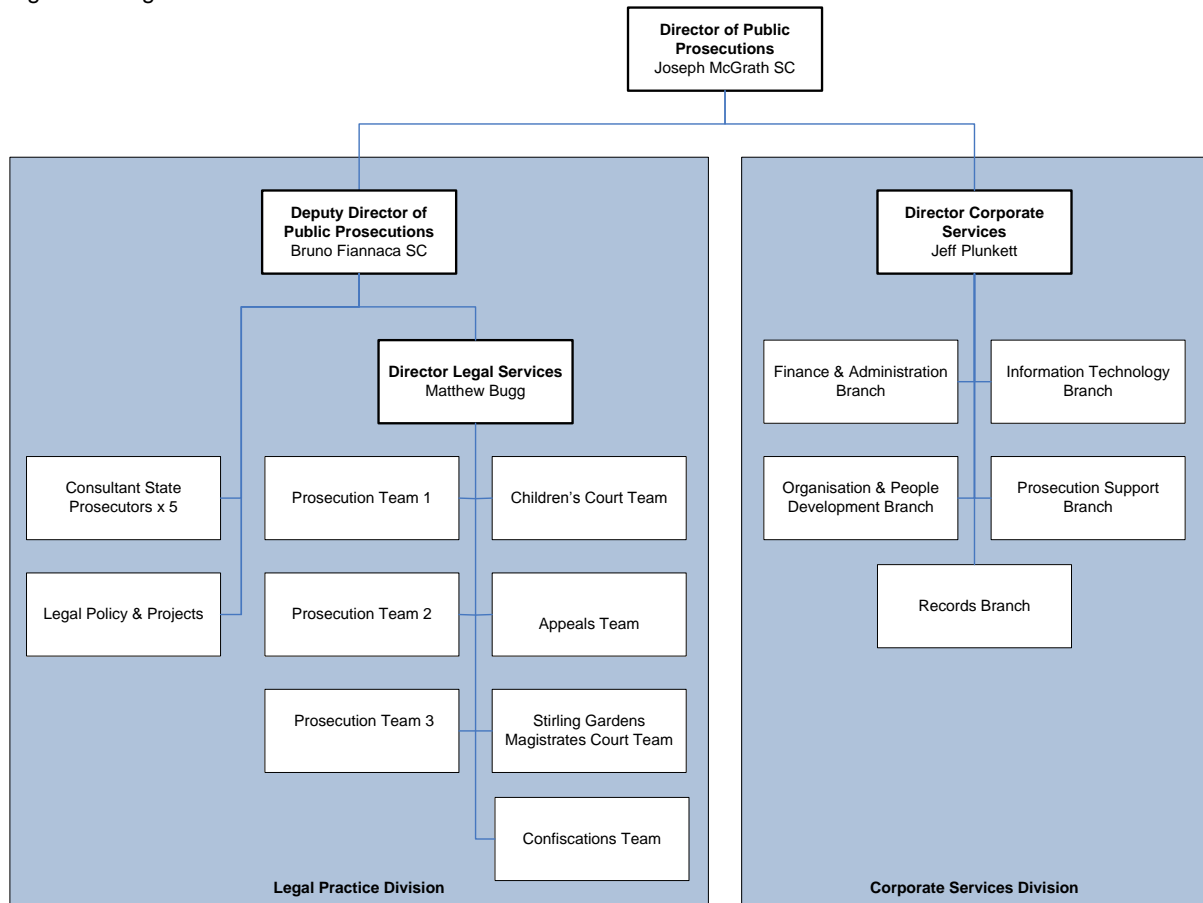
A legal policy and projects lawyer is responsible for co-ordinating legal policy development within the office, monitoring legislative developments, and co-ordinating, reviewing or preparing legislative reform proposals or submissions on behalf of the Director, including providing advice to the Attorney General and external bodies on the operation of the criminal law.

Corporate Services

Headed by the Director Corporate Services, this team is responsible for the delivery of a range of corporate services to support the legal practice and for ensuring that the ODPP meets its corporate responsibilities as a public sector agency. Services include financial management; human resource management; records and information management; information technology; business improvement as well as facilities and administration services. The team includes a prosecution support branch which plays an important role in the identification and allocation of new cases to the prosecution teams and the co-ordination of all court appearances by ODPP prosecutors.

Organisation Chart

Figure 1: Organisation Chart 30 June 2014



Performance Management Framework

The work of the ODPP as a public sector agency is guided by the following performance management framework.

GOVERNMENT GOAL

Better Services: To enhance the quality of life and wellbeing of all people throughout Western Australia through the provision of high quality, accessible services.

AGENCY LEVEL GOVERNMENT DESIRED OUTCOME

To provide the people of Western Australia with a fair and just criminal prosecution service.

KEY EFFECTIVENESS INDICATORS

Measurement Parameters

Service 1 – Criminal Prosecutions

1. Early advice to Court on charges. (Target 85%)	Percentage of new cases committed to the District and Supreme Courts where an indictment is filed within 90 days of the date of committal.
2. Establishing a case to answer. (Target 98%)	Percentage of trials that proceed where the outcome is determined by a jury or judge alone because the State was able to demonstrate a case to answer.
3. Convictions after trial. (Target 50%)	Percentage of trial outcomes resulting in a conviction against the accused for one or more of the charges indicted.

Service 2 – Confiscation of Assets

4. Timely lodgement of Declarations of Confiscation in relation to drug trafficker matters. (Target 60%)	Percentage of applications for a Declaration of Confiscation filed within four months of the drug trafficker declaration.
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KEY EFFICIENCY INDICATORS

Measurement Parameters

Service 1 – Criminal Prosecutions

1. Cost per prosecution.	The raw average cost per matter, expressed as the total cost of service of criminal prosecutions divided by the number of new committals received.
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Service 2 – Confiscation of Assets

2. Ratio of cost to return. (Target 25%)	The total cost of service of confiscation of assets divided by the payments made to the Confiscation Proceeds Account for the same year, expressed as a percentage.
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Service 1 Criminal Prosecutions

The ODPP is responsible for the prosecution of all accused people charged with indictable State offences in Western Australia's superior courts. To undertake this work, State Prosecutors employed by the ODPP have the carriage of these matters and appear in the courts of criminal jurisdiction across the State. The ODPP appears primarily in the District and Supreme Courts in both metropolitan and regional centres. However, cases are also conducted in the Perth Magistrates Court, the Stirling Gardens Magistrates Court, the Children's Court, the Court of Appeal and the High Court of Australia.

Magistrates Court

Criminal proceedings brought against an accused person commence in the Magistrates Court. After an investigation, the Western Australia Police may file a Prosecution Notice with the court and bring the accused before the court either by arrest or by issuing a summons.

Generally, the Police are responsible for the conduct of any charge on an indictable offence while it remains in the Magistrates Court. The exceptions to this arrangement are in the Perth Magistrates Court and the Stirling Gardens Magistrates Court where the ODPP becomes responsible for the preparation of indictable offences for committal to a higher court. The ODPP's involvement at this pre-committal stage aims to expedite the committal and hearing of cases and has proven to be very effective in ensuring that matters which proceed to trial or sentence in the Supreme and District Courts are appropriately committed and properly prepared.

Committals for trial or sentence are the main form of notification to the ODPP of cases proceeding to the District or Supreme Courts for prosecution and are generated from the 29 regional and metropolitan branches of the Magistrates Court. Receipt of a committal from the Magistrates Court is the initial source of data used to calculate the ODPP's workload and other key statistics.

District and Supreme Courts

The District and Supreme Courts are the main jurisdictions in which the ODPP operates. After investigations by the police and the collation of evidence from the investigation, the ODPP is able to assess the merits of a prosecution and usually files an indictment which formalises the charges against the accused in either the District or Supreme Court.

The progress of a case for a District or Supreme Court prosecution generally follows one of two paths – the case will be resolved either by a plea of guilty or by trial. If an accused pleads guilty in the Magistrates Court he or she can be committed to the District or Supreme Court and be sentenced by a judge. Where an accused pleads not guilty to the charge, the case is remanded to further hearings where any legal, evidentiary or bail issues are determined until the case is ready to proceed to trial. Most trials proceed before a judge and a jury, although in some special circumstances a trial may be held before a judge alone.

The trial process requires the ODPP to present the evidence against the accused fairly and allows the accused to defend the charges brought against them. Not all listed trial cases are resolved through a trial as a number of accused will plead guilty before, or on the day of, the trial. More rarely, after further consideration by the ODPP and sometimes further police investigations, some cases may be discontinued by the ODPP.

Children's Court

The Children's Court comprises two divisions which deal with charges against accused aged under 18 years at the date of the offence. The most serious charges are dealt with before the President of the Children's Court. All other charges are dealt with before Magistrates.

The ODPP has responsibility for all prosecutions before the President of the Children's Court and all criminal matters listed in the Perth Children's Court before Magistrates. The WA Police manage prosecutions in all other metropolitan and regional Children's Courts.

All accused initially appear before a Magistrate where a decision is made whether or not to send a particular accused before the President.

A typical jury trial in the District Court, Perth...

Where the accused pleads not guilty to the charges stated in the indictment, the matter will need to go to trial.

The ODPP prosecutor, the accused and their counsel appear at a trial listing hearing where pre-trial legal issues and the availability of prosecution and defence witnesses are discussed. The Court will then list the matter for trial, usually within 3 months.

In preparation for the trial the ODPP prosecutor will further review the case, ensuring that there continue to be reasonable prospects of conviction. The prosecutor will also endeavour to speak with the investigating police officers, any victims of crime and the key prosecution witnesses.

Trials are generally presided over by a judge, with the jury determining whether the accused is guilty or not guilty of the offences charged. The average length of a District Court trial is 3 or 4 days.

The role of the ODPP prosecutor at the trial is to fairly present all of the relevant and available evidence to assist the jury to make a sound decision. It is not the role of the ODPP to pursue a conviction at all costs.

If the accused is found guilty the trial judge will impose a sentence. If found not guilty, the accused is discharged.

The process from the ODPP's initial receipt of the case to the jury's verdict generally takes around 6 to 9 months.

Appeals

Three types of appeals are managed by the ODPP:

Court of Appeal

The Court of Appeal is the first avenue of appeal against decisions made in the District, Children's or Supreme Courts.

Leave to appeal can be sought by either the ODPP on behalf of State of WA or by the accused. An appeal can be lodged against the sentence (these may be brought by both the State and the accused) or the conviction (these may be brought by the accused). More rarely, an appeal against a judge directed acquittal may be initiated by the State. An appeal may also arise on a question of law referred to the Court of Appeal by the District or Supreme Court, or by the Attorney General, or, in certain circumstances, against an acquittal by jury.

The vast majority of appeals are brought by convicted offenders seeking to have their sentence reduced.

High Court Appeal

The High Court of Australia is the final court of appeal to which only a very few criminal cases proceed. A decision of the Court of Appeal can only be appealed when the High Court grants an application for special leave to appeal. High Court appeals are heard in Canberra, with video links to Perth also used in some circumstances.

Single Judge Appeal

Single judge appeals are appeals against the decision of a Magistrate made in the Magistrates Court. The ODPP becomes involved in such appeals at the request of the WA Police and where the offence is one that could have been dealt with on indictment.

The majority of single judge appeals are commenced by an accused against their conviction or sentence. In limited circumstances the ODPP may appeal against a sentence or the dismissal of charges.

A typical appeal by an Accused against the severity of their sentence...

An accused person has the right to appeal against the severity of the sentence imposed by a judge of the Supreme or District Court.

The accused, usually through their lawyer, must lodge an application for Leave to Appeal with the Court of Appeal, which is a special court constituted within the Supreme Court of WA. The application, which generally must be lodged within 21 days of the sentence, sets out the grounds of appeal.

If the Court of Appeal determines that the appeal has merit, leave will be granted and the appeal can then proceed to hearing. The accused at this time becomes known as the Appellant.

The role of the ODPP, as the Respondent and on behalf of the State, is to assist the Court of Appeal by drafting and filing comprehensive legal submissions and appearing as counsel for the State at the hearing of the appeal.

After hearing legal arguments from counsel for the Appellant and the Respondent the Court of Appeal (usually consisting of three Judges of the Supreme Court) will either allow or dismiss the appeal. If the appeal is allowed, the Court of Appeal may reduce the sentence originally imposed. If the appeal is dismissed, the original sentence will stand.

The written judgments (decisions) of Court of Appeal are very important in establishing sentencing precedents for other courts to follow. The judgments are publically available on the Supreme Court's website.

The appeal process from the time of lodging the application for Leave to Appeal to the delivery of the Court's judgment may take around 8

Extraditions

The ODPP manages applications from the WA Police for legal proceedings to be initiated to secure an accused's extradition to Western Australia. These applications, managed under s14 of the [Director of Public Prosecutions Act 1991](#), target people who leave the State before they have been charged with an offence, after a charge was laid but before the matter was finally dealt with by a court, or where a convicted person has escaped legal custody.

Dangerous Sexual Offenders

The [Dangerous Sexual Offenders Act 2006](#) allows the ODPP to make applications to the Supreme Court for the continued detention or supervision in the community of serious sexual offenders who are at or near the end of their sentence and who are assessed as representing an ongoing and serious danger to the community.

Service 2 Confiscation of Assets

The [Criminal Property Confiscation Act 2000](#) enables the police or the Director of Public Prosecutions to apply to freeze the assets of people outlined in the categories below. The Act also provides for the confiscation of property acquired from criminal activity, property used for criminal activity and the property of a drug trafficker.

The [Criminal Property Confiscation Act 2000](#) targets property which is owned (including property controlled or given away) by:

- Someone whose wealth has not been lawfully acquired.
- Someone whose property was acquired, directly or indirectly, through criminal activity.
- Someone who made criminal use of property they did not own.
- A declared drug trafficker.

The Act also targets property that is:

- Used or intended to be used in the commission of an offence.
- Derived, either directly or indirectly, from the commission of an offence.

Part 2 Agency Performance and Significant Issues

CRIMINAL PROSECUTIONS

At the heart of the ODPP's legal practice is the prosecution of criminal cases on indictment in the Supreme and District Courts. These cases commence in the Magistrates Court and may ultimately be subject to an appeal in Court of Appeal or High Court.

A criminal case may involve more than one accused person. A criminal case may also involve more than one charge, with many cases involving an accused person facing a number of charges. Some criminal cases will involve a number of accused, each on multiple charges. Some cases may be resolved quite quickly through an early plea of guilty while others may take some years to resolve if there is a lengthy trial or an appeal. This is the nature of prosecutions work, with these factors adding to a degree of difficulty to both case management and the reporting of prosecution case workloads and outcomes.

The following notes provide some insight into the activities undertaken by the ODPP in 2013/2014 in prosecuting criminal cases on behalf of the State. The notes begin with the pre-committal stage in the Magistrates Court and move through to committal and in the majority of cases, disposition in the Supreme or District Court. For some matters, the Court of Appeal may come into play.

Magistrates Courts

Perth Magistrates Court

The ODPP takes over the prosecution of cases that include indictable offences when the case reaches the disclosure committal hearing stage of proceedings in the Perth Magistrates Court.

The ODPP's involvement at this early stage in the prosecution process enables careful and independent scrutiny of cases prior to committal and ensures that cases proceed on the correct charges and in the appropriate jurisdiction. Due to geographical and resourcing issues this service cannot be extended to pre-committal matters in regional courts.

In 2013/2014 the ODPP received 1298 criminal cases listed before the Perth Magistrates Court, marginally more than the previous year. The following table illustrates that the number of cases managed by the ODPP in this Court in recent years has been relatively stable.

Table 02: Perth Magistrates Court Matters Received 2009/2010 to 2013/2014.

PERTH MAGISTRATES COURT	2009/10	2010/11	2011/12	2012/13	2013/14
New Cases Prosecuted	1386	1302	1294	1256	1298

The ODPP was highly active in this Court in 2013/2014 and in managing these cases appeared on more than 2300 separate disclosure committal hearings. The ODPP was instrumental in ensuring that 326 cases, for varying reasons, were dealt with in the Magistrates Court and therefore were not committed to the District Court. This enhanced the effectiveness of the criminal justice system, delivered savings to the State and ensured that these matters were more effectively and expeditiously resolved at the appropriate court level.

During 2013/2014, 766 cases were committed to the District Court for sentence following a plea of guilty in the Perth Magistrates Court, with a further 550 cases being committed for trial following a plea of not guilty.

Stirling Gardens Magistrates Court

This specially convened Magistrates Court deals only with criminal charges which would ordinarily be committed to the Supreme Court. The ODPP's intervention at this early stage ensures that these serious cases are carefully scrutinised before committal.

The number of new cases commenced in this Court increased by 6% in 2013/2014.

Of the 263 cases prosecuted by the ODPP which were concluded in the Stirling Gardens Magistrates Court in 2013/2014, 50 were either dealt with directly by that Court or were referred to the Perth Magistrates Court for determination. The ODPP's early involvement ensured that these matters were appropriately resolved in the Magistrates Court jurisdiction without the additional cost to the State and the accused in having the matters committed to the Supreme Court.

A further 31 matters were committed to the District Court for sentence or trial, rather than to the Supreme Court and 182 matters were committed to the Supreme Court for sentence following a plea of guilty (125 matters) or for trial (57 matters) where the accused entered a plea of not guilty.

The following table provides a summary of the outcome of ODPP matters prosecuted in the Stirling Garden's Magistrates Court over the past five years.

Table 03: Stirling Gardens Magistrates Court Outcomes 2009/2010 to 2013/2014.

STIRLING GARDENS CASES	2009/10	2010/11	2011/12	2012/13	2013/14
Cases concluded in SGMC	28	20	16	17	30
Cases remanded to Magistrates Court	23	19	5	9	20
Concluded cases	51	39	21	26	50
Cases Committed to District Court	15	31	17	31	31
Cases Committed to Supreme Court	116	136	165	189	182
Committed cases	131	167	182	221	213
TOTAL CASES	182	206	203	247	263

District and Supreme Courts

Committals

One measure of the workload of the ODPP is the number of new cases committed to the District or Supreme Court for trial or sentence. By its work in the Perth and Stirling Gardens Magistrates Courts, as outlined in the previous pages, the ODPP is involved in many of these cases at the pre-committal stage.

The following table shows that the number of committal cases received by the ODPP increased slightly in 2013/2014 – up by 2.9%, although the longer term trend has remained reasonably constant.

Table 04: District and Supreme Court Committals 2009/2010 - 2013/2014

Higher Court Committals	2009/10	2010/11	2011/12	2012/13	2013/14
Cases Committed	2183	2153	2154	2170	2232

Committals may come from prosecutions commenced by WA Police in either metropolitan or regional Magistrates Courts. The broad source areas in 2013/2014 were:

Metropolitan Courts: 1760 (78.9%)
Regional Courts: 472 (21.1%)

As mentioned in the opening comments, a committal may involve more than one accused and more than one offence against each accused. The 2232 committal cases received in 2013/2014 involved 2395 accused people charged with over 7900 individual offences. The ODPP is required to review each and every one of these offences. The breakdown of the charges by broad offence type was as follows:

Table 05: District and Supreme Court Committals by Offence Type 2012/2013 and 2013/2014.

BROAD OFFENCE TYPE	2012/13		2013/14	
	No.	%	No.	%
Arson	16	0.2%	93	1.2%
Assaults (including GBH)	1053	13.9%	928	11.7%
Dishonesty (including stealing, fraud)	2097	27.7%	1879	23.7%
Drug Offences	1245	16.5%	1324	16.7%
Homicide and Manslaughter	74	1.0%	53	0.7%
Firearm Offences	134	1.8%	304	3.8%
Property Offences (including burglary, damage)	1025	13.6%	1042	13.2%
Public Disorder	165	2.2%	64	0.8%
Robbery	212	2.8%	456	5.8%
Sex Offences	1530	20.3%	1775	22.4%
TOTAL	7551	100.0%	7918	100.0%

Trial Listings

While a significant proportion of Supreme and District Court criminal cases are resolved with the accused pleading guilty and being sentenced, in many cases the accused will exercise their right to plead not guilty thereby requiring the State to prove its case at trial.

Trials listed for hearing in the District and Supreme Courts consume a significant proportion of the ODPP's resources as the pre-trial preparation process is intensive for State Prosecutors and support staff.

The following table shows that the number of trials listed in the District and Supreme Courts has been steadily declining over the past five years. That trend continued in 2013/2014 with 766 trials listed, this being down by 48 (or -5.9%) on the previous year.

Given the significant cost to the criminal justice system associated with each criminal trial, this downward trend represents a good outcome for the State. To a significant extent this outcome is attributable to the ODPP's strategies of early intervention and thorough case management.

A significant number of matters listed for trial will not actually proceed to a trial. The reasons for trials not proceeding are varied and include the accused pleading guilty prior to the trial, the prosecution discontinuing the matter, issues arising from the unavailability of witnesses or the accused, or court resources not being available. These are common themes in all jurisdictions across Australia.

In 2013/2014 approximately 48% of listed trials involving the ODPP did not proceed – an outcome similar to 2012/2013 when 50% of listed trials did not proceed. The primary reason for trials not proceeding was the accused pleading guilty before the trial with this accounting for 42.0% of trials which did not proceed. Lesser causes of trials not proceeding included a notice of discontinuance being filed by the prosecution before the start date of the trial (16.4%) and the unavailability of court facilities, or witnesses or the accused (16.1%).

The cancellation of a listed trial will not adversely affect court listings if the court is given sufficient notice to permit it to reschedule other matters. The parties to criminal cases are acutely aware of this and always endeavour to give the Court as much notice as possible.

A plea of guilty or discontinuance, albeit entered late, works to the benefit of the criminal justice system. The prosecution is concluded without the need for a costly trial, and in cases of a plea of guilty, spares the victim of crime and witnesses of the ordeal and inconvenience of having to attend court and give evidence.

Trial Outcomes

Consistent with the decrease in the number of trials listed in 2013/2014, the number of cases actually proceeding to trial in the District and Supreme Courts also decreased marginally – down by 8 trials (or -2.0%) on the previous year.

Of the 399 trials which proceeded, the vast majority (375) were concluded with the delivery of either a conviction or an acquittal. The balance (24 trials) involved a mistrial or hung jury, which in most cases meant that a further trial would be required. Overall, 68.8% of all accused people put on trial were convicted of one or more of the offences brought against them. This high conviction rate reflects very sound ODPP pre-trial assessment and trial advocacy.

Table 06: District and Supreme Courts Trial Outcomes 2009/2010 to 2013/2014.

TRIALS	2009/10	2010/11	2011/12	2012/13	2013/14
Trials Listed	987	842	864	814	766
Trials Proceeding	438	391	429	407	399
Percentage of Trials Proceeding	44%	46%	49%	50%	52%
Convictions	233	223	270	241	258
Acquittals	168	145	119	132	117
Hung Jury, Mistrial or Other	37	23	40	34	24
CONVICTION RATE AFTER TRIAL	58.1%	60.6%	69.4%	64.6%	68.8%

Trial Durations

Criminal trials prosecuted by the ODPP vary considerably in length, influenced by a range of factors including the nature, number and complexity of the charges brought against the accused, the number of co-accused, the nature of the evidence and the number of State and defence witnesses called to give evidence.

In 2013/2014 the average duration of trials prosecuted by the ODPP in the Supreme and District Courts was 3.5 days. This was down slightly from the 3.8 day average experienced in the previous year. The longest trial involved 38 court sitting days.

Complex Trials

Lengthy and complex criminal trials are particularly demanding on the resources of the ODPP and the wider criminal justice system. Complex trials involve not only substantial amounts of time spent in court, but also require assembling small teams of prosecutors and support staff to undertake significant pre-trial preparation work. In 2013/2014 the ODPP was required to manage a number of lengthy and complex trials in the Supreme and District Courts, two examples of which included:

The accused was charged with 89 counts of fraud. It was alleged that over a 14 month period the accused made numerous false loan applications enabling him to receive over \$8 million in payments. Following a plea of not guilty the accused appeared before a judge and jury in the District Court in August 2013. The trial took 16 court sitting days, with the State relying on the evidence of 28 witnesses. At the commencement of the trial the ODPP discontinued two counts, with the jury ultimately finding the accused guilty of 86 of the remaining 87 charges. The accused was sentenced to 8 years' imprisonment.

The ODPP prosecuted a trial in the Supreme Court involving four accused each charged with murder. The four accused conspired to harm the victim, however, the violence escalated and the victim was fatally injured. The trial took 38 sitting days with the State naming 74 witnesses to give evidence. The jury ultimately found three accused guilty of murder and the fourth accused guilty of the alternative charge of manslaughter. The three accused convicted of murder each received sentences of more than 20 years' imprisonment, while the accused convicted of manslaughter was sentenced to 8 years' imprisonment.

Disposition of Cases and Overall Conviction Rate

During 2013/2014, 1976 criminal cases prosecuted by the ODPP were finalised in either the District or Supreme Court. This number, which was slightly down on 2012/2013, included cases finalised upon a plea of guilty or after a trial. Due to timing and other reasons mentioned earlier in this report, these cases will not necessarily correspond with the new cases received by the ODPP during the reporting year.

The broad outcomes of all cases concluded in 2013/2014 are shown below. Excluding matters discontinued or remitted to the Magistrates Court, the overall conviction rate was 93.6%, exceeding the 92.1% conviction rate recorded in the previous reporting year.

Table 07: District and Supreme Courts Disposition of Cases 2012/2013 and 2013/2014.

DISPOSITION OF CASES	2012/13		2013/14	
	No.	%	No.	%
Convicted and Sentenced	1520	76.1%	1538	77.8%
Acquitted	130	6.5%	106	5.4%
Discontinued	269	13.5%	234	11.8%
Remitted to the Magistrates Court	77	3.9%	98	5.0%
TOTAL	1996	100.0%	1976	100.0%

Children's Court

Cases Before Magistrates

The ODPP's legal practice at the Perth Children's Court includes the prosecution of a wide range of summary charges and many indictable charges, which would have to be prosecuted in Superior Court jurisdictions when they are charges against adult accused, before Children's Court Magistrates.

During 2013/2014 the ODPP Children's Court team managed over 2000 new cases before Magistrates at the Perth Children's Court, acting on briefs provided by the WA Police. These cases were either commenced in the Perth Children's Court or were referred to that Court from other metropolitan or regional Children's Courts. The ODPP also prosecuted all trials listed before Magistrates in the Perth Children's Court.

Cases Before The President

The number and types of cases received by the ODPP for prosecution in the President's Court varies from year to year and depends on offences originally charged by the WA Police. During 2013/2014 the ODPP prosecuted a wide variety of serious criminal offences committed by children, ranging from stealing, burglary and sexual assault through to murder.

The table below shows that there has been a gradual decrease in the number of new cases coming before the President in the past four years. The ODPP is entirely reliant on charges being laid by WA Police and therefore cannot control the number of new cases it receives.

Table 08: Children's Court New President Cases 2009/2010 to 2013/2014.

CASES RECEIVED	2009/10	2010/11	2011/12	2012/13	2013/14
Cases Before The President	252	263	192	164	131

When a child pleads not guilty to a serious offence the case will proceed to a trial before the President, sitting without a jury. Consistent with the figures above, there was a significant decrease in both the number of trials listed before the President (down 19 or -45.2%) and the number of trials actually proceeding (down 13 or -65.0%). This decline was accentuated by three complex and lengthy homicide trials which required the allocation of a significant portion of the available court sitting days.

Table 09: Children's Court President Trial Outcomes 2009/2010 to 2013/2014.

TRIALS	2009/10	2010/11	2011/12	2012/13	2013/14
Trials Listed	51	47	64	42	23
Trials Not Proceeding	41	28	31	22	16
Trials Proceeding	10	19	33	20	7
Percentage of Trials Proceeding	20%	40%	51%	48%	30%
Convictions	5	11	24	16	3
Acquittals	5	8	9	4	4
CONVICTION RATE AFTER TRIAL	50.0%	57.8%	72.7%	80.0%	42.9%

Appeals

Court of Appeal

Court of Appeal cases involving the ODPP arise from criminal cases prosecuted by the Office in the District or Supreme Courts. The vast majority of appeals – around 90% – are lodged by accused people, usually appealing against their sentence, with a smaller number of appeals against their conviction. Appeals initiated by ODPP Offices in all jurisdictions are less common, and that is the case in WA.

During 2013/2014, 203 new Court of Appeal cases involving the ODPP as either appellant or respondent were commenced. This represented a decline in the number of new appeals relative to the two previous years, but remained significantly higher than the years immediately before that.

Table 10: Court of Appeal Cases Commenced 2009/2010 to 2013/2014.

APPEALS LODGED		2009/10	2010/11	2011/12	2012/13	2013/14
STATE APPEALS	Acquittal	1	0	0	0	0
	Sentence	11	6	14	15	15
	Other	3	2	1	3	3
	Total	15	8	15	18	18
ACCUSED APPEALS	Conviction	53	60	78	76	48
	Sentence	72	113	140	131	123
	Other	14	14	12	13	14
	Total	139	187	230	220	185
TOTAL APPEALS LODGED		154	195	245	238	203

Due to the nature of appeal processes and court listings, the number of appeals commenced in any year will not correspond with the number of appeals which are finalised during that year.

During 2013/2014, 178 Court of Appeal cases involving the ODPP were concluded, with only 16.8% of appeals commenced by accused people ultimately being successful. Significantly, approximately one quarter (23.6%) of accused initiated appeals were abandoned before the hearing of the appeal.

The ODPP, which is selective in the matters it takes to the Court of Appeal, was successful in respect of 88.2% of appeals it commenced. If two abandoned appeals were excluded, the ODPP was successful in all State appeals that were determined by the Court of Appeal in 2013/2014. The following table illustrates appeal outcomes in the past two years.

Table 11: Court of Appeals Outcomes 2012/2013 and 2013/2014.

APPEALS FINALISED		2012/13		2013/14	
		No.	%	No	%
STATE APPEALS	Allowed	7	58.3%	15	88.2%
	Dismissed	2	16.7%	0	0%
	Discontinued	3	25.0%	2	11.8%
	Total	12	100%	17	100%
ACCUSED APPEALS	Allowed	26	12.3%	27	16.8%
	Dismissed	129	60.8%	96	59.6%
	Discontinued	57	26.9%	38	23.6%
	Total	212	100%	161	100%
TOTAL APPEALS FINALISED		224		178	

High Court Appeals

High Court appeals involving the ODPP arise from appeals initiated against decisions made in the WA Court of Appeal where one of the parties applies for leave to appeal. The State, through the ODPP, only very rarely lodges an appeal to the High Court and indeed no State appeals have been lodged in the past five years.

The table below shows the number of High Court appeals lodged by accused since 2009/2010 and illustrates a significant drop in 2013/2014. There was no obvious reason for this decline.

Table 12: High Court Appeals Commenced 2009/2010 to 2013/2014.

HIGH COURT APPEAL LODGED	2009/10	2010/11	2011/12	2012/13	2013/14
Accused Appeals	10	14	10	16	5

Single Judge Appeals

During 2013/2104, the ODPP initiated or received 41 new single judge appeals in the Supreme Court. These appeals arose from decisions made in the Magistrates Court on offences that included an indictable offence. This was a slight increase on the previous year, but down on the high level number of appeals commenced in 2010/2011 and 2011/2012, as the following table shows.

Table 13: Single Judge Appeals Commenced 2009/2010 to 2013/2014.

APPEALS LODGED		2009/10	2010/11	2011/12	2012/13	2013/14
STATE APPEALS	Acquittal	0	0	0	0	0
	Sentence	1	0	0	0	1
	Other	0	0	0	2	1
	Total	1	0	0	2	2
ACCUSED APPEALS	Conviction	12	24	23	17	13
	Sentence	26	23	26	17	24
	Other	1	4	8	3	2
	Total	39	51	57	37	39
TOTAL NEW APPEALS		40	51	57	39	41

As with Court of Appeal matters, the number of single judge appeals commenced in any year will not correspond with the number of appeals which were finalised during that year.

During 2013/2014, 36 single judge appeals involving the ODPP were finalised. In relation to the 35 concluded appeals which were lodged by accused, 17 (48.6%) were allowed, 12 (34.3%) were dismissed and the remaining 6 (17.1%) were discontinued. The State was not successful in the one State-initiated appeal which was determined during 2013/2014.

Extraditions

During 2013/2014, 23 applications were received by the ODPP from the WA Police seeking to extradite people from a range of jurisdictions, including two from overseas, five from New South Wales, five from South Australia, four from Queensland, three each from the Northern Territory and Tasmania, and one from Victoria.

The ODPP finalised 33 applications for extradition in 2013/2014, including several received in the previous reporting year, with 24 applications being approved. Five applications were withdrawn and four were declined.

Table 14: Extraditions 2009/2010 to 2013/2014.

NEW APPLICATIONS	2009/10	2010/11	2011/12	2012/13	2013/14
TOTAL	45	22	18	14	23

Dangerous Sexual Offenders

Ongoing Management of Earlier Applications and Orders

At the start of 2013/2014, 18 offenders were the subject of continuing detention orders made by the Supreme Court under the [Dangerous Sexual Offenders Act 2006](#), while 19 further offenders were already the subject of supervision orders. There were also three applications previously filed by the ODPP that were still to be determined by the Court.

Of the 18 offenders already subject to a continuing detention order, 16 were required to have their detention reviewed in 2013/2014. In nine cases detention was continued, while in a further five cases a supervision order was made. Two reviews were part-heard at 30 June 2014.

Of the 19 offenders on supervision orders at the start of 2013/2014, one offender was returned to custody under a continuing detention order following contravention proceedings in the Supreme Court. The five year order of another offender expired during 2013/2014. Of the remaining 17 supervisees, 14 remained in the community subject to supervision orders. The other three offenders were in custody either serving sentences for offences committed whilst on the supervision order or awaiting determination of contravention proceedings.

Of the three applications for orders that were pending or part-heard at the start of 2013/2014, two resulted in continuing detention orders and the third a supervision order.

New Applications 2013/2014

Applications are made following consideration by the ODPP of offenders referred by the Dangerous Sexual Offender Review Committee within the Department of Corrective Services. After comprehensive reviews of 19 referrals the ODPP concluded that applications could not be made in relation to 12 because there were no reasonable prospects of the Court finding that the offender represented a serious danger to the community.

Seven new applications were made, with one resulting in a continuing detention order, one in a supervision order and one application was dismissed at a preliminary hearing. Of the remaining four applications, three were part-heard with the offender remaining in custody on an interim detention order, while one offender was released subject to a personal undertaking pending the final hearing.

Future Management of Matters

As at 30 June 2014, 17 offenders were detained under continuing detention orders and 24 offenders were subject to supervision orders.

The table below illustrates that the number of offenders subject to court imposed orders is growing each year, placing significant resourcing strains on the ODPP.

Table 15: Dangerous Sexual Offenders Act Applications 2006/2007 to 2013/2014.

	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
New Applications	13	4	8	5	9	4	5	7
Applications Pending at Year End	9	3	5	2	2	4	3	4
Offenders Subject to Ongoing Orders	3	12	16	24	30	32	37	41

Legislative Developments

Substantial amendment to the provisions relating to supervision orders, to provide for the mandatory GPS monitoring of existing and future supervisees were made with effect from 1 February 2013. These amendments, for which the ODPP was not the instructing agency, have resulted in a greater number of offenders being released to supervision, and have increased the number of contravention allegations, both having impacts on future resources.

The ODPP has been liaising with the Department of the Attorney General and other stakeholders in respect of the 2014 review of the Act and the *Dangerous Sexual Offenders Amendment Bill 2013*.

The ODPP continues to work co-operatively with the Department of Corrective Services and the Sex Offender Management Squad of the WA Police in carrying out functions under the Act.

CONFISCATION OF ASSETS

Freezing Notices and Freezing Orders

Freezing Notices and Freezing Orders are used to prevent property from being disposed of while a criminal investigation or prosecution is being carried out, or until the conclusion of confiscation proceedings. The WA Police may apply under the [Criminal Property Confiscation Act 2000](#) (the Act) for a Freezing Notice from a Magistrate or Justice of the Peace. The Director of Public Prosecutions may apply for a Freezing Order from the court.

The table below shows that while the number of notices and orders obtained each year from 2009/2010 to 2012/2013 remained relatively constant, there was a fall in 2013/2014. This was mainly due to a shift in focus within WA Police toward high-end organised crime groups and individuals and in partnership with other agencies and stakeholders, resulting in protracted investigations.

Table 16: Freezing Notices and Orders Obtained 2009/2010 to 2013/2014.

NOTICES & ORDERS OBTAINED	2009/10	2010/11	2011/12	2012/13	2013/14
Notices	231	218	247	249	156
Orders	13	3	14	12	11
TOTAL	244	221	261	261	165

Objections to Freezing Notices and Orders

Third parties who claim to have an interest in property frozen under a notice or order may object to the confiscation of that property. Generally objections must be lodged within 28 days and the party objecting must establish that the property was not crime derived, not used for criminal activity, or was not the property of the person subject to the investigation or prosecution. The majority of objections are made by mortgagees, spouses, or parties claiming a beneficial interest in the property. A single Freezing Notice or Order may give rise to a number of objections from a variety of parties.

During 2013/2014, 212 objections were received. Due to the timing of matters coming before the courts, objections lodged in one financial year may not be determined until a subsequent year. The comparative numbers over the past five years were:

Table 17: Objections to Freezing Notices and Orders 2009/2010 to 2013/2014.

OBJECTIONS	2009/10	2010/11	2011/12	2012/13	2013/14
Received	251	243	309	277	212
Dismissed	126	109	74	97	79
Successful	147	132	131	108	69
No Determination	18	10	54	38	29
FINALISED	291	251	259	226	177

Declared Drug Traffickers

A significant proportion of confiscated property arises from the conviction of an accused person for a serious drug related offence and the subsequent declaration that the person is a drug trafficker.

Upon a declaration that a convicted person is a drug trafficker, all property relating to that person is forfeited to the State. In 2013/2014, 81 people were declared to be drug traffickers with \$4.26 million being paid into the Confiscation Proceeds Account from assets they owned.

The table below illustrates that there are significant fluctuations in both the number of declarations made and the amounts paid to the Account in any given year. This is due to a range of factors including offender arrest rates, the nature and value of property seized and the prevailing economic climate. Given the time lag in selling forfeited property there will not be a direct link between the number of declarations made in the relevant year and the amount of monies realised.

Table 18: Drug Trafficker Declarations & Payments to Confiscation Proceeds Account 2009/2010 to 2013/2014.

DRUG TRAFFICKERS	2009/10	2010/11	2011/12	2012/13	2013/14
DECLARATIONS MADE	111	83	68	89	81
AMOUNT RECOVERED	\$10.05m	\$5.19m	\$5.23m	\$5.77m	\$4.26m

Crime Used and Crime Derived Property

Where property is frozen on crime used or crime derived grounds and any objections are resolved, the ODPP may apply to the court for a Declaration of Confiscation, which in essence means that the property is forfeited to the State. This area of proceeds of crime work contributes the second greatest quantum of payments to the Account.

Table 19: Crime Used or Derived & Payments to Confiscation Proceeds Account 2009/2010 to 2013/2014.

CRIME USED or CRIME DERIVED	2009/10	2010/11	2011/12	2012/13	2013/14
DECLARATIONS MADE	34	54	39	66	52
AMOUNT RECOVERED	\$3.21m	\$1.54m	\$1.54m	\$2.99m	\$3.60m

Overview of Payments to the Confiscation Proceeds Account

Since the commencement of the Act in January 2001 over \$79 million has been stripped from people engaged in criminal activities and has been paid into the Confiscation Proceeds Account.

The table below shows the total amounts derived from all confiscation actions taken by the ODPP and paid into the Account in each of the past five years.

Table 20: Payments to Confiscation Proceeds Account 2009/2010 to 2013/2014.

YEAR	2009/10	2010/11	2011/12	2012/13	2013/14
PAYMENTS TO ACCOUNT	\$13.44m	\$7.33m	\$7.52m	\$9.36m	\$8.19m

The Attorney General has the authority under the [Criminal Property Confiscation Act 2000](#) to make grants from the Account for specified purposes. Grants may include funding the development and delivery of programs to prevent or reduce drug-related criminal activity and the abuse of prohibited drugs and to provide support services and assistance to victims of crime. The Department of the Attorney General manages the Account at the direction of the Attorney General and assists the Attorney with the community grants program by advertising and assessing applications from eligible organisations.

In addition to the payments made into the Confiscation Proceeds Account during 2013/2014 the ODPP also managed a number of matters under the [Misuse of Drugs Act 1981](#) which resulted in revenue of \$94,634 being paid to Government and deposited into the State's Consolidated Fund. Over the past five years over \$525,000 has been paid to the Government in this way.

Legislative Developments

There were several legislative changes during the year which are relevant to the work of the ODPP. The principal changes included:

- The [Restraining Orders Amendment Act 2013](#) amended the [Restraining Orders Act 1997](#) and the [Children's Court of Western Australia Act 1988](#) on 4 October 2013 to make it clear that a child applicant, or a person making an application on behalf of a child, may be granted a violence restraining order in the Magistrates Court of Western Australia without needing to bring a separate (and in many cases a second) application in the Children's Court of Western Australia.
- On 5 October 2013 mandatory sentencing provisions in section 297 and section 318 of the [Criminal Code](#) were extended by the [Criminal Code Amendment Act 2013](#) to include Youth Custodial Officers.
- On 1 November 2013 changes to the [Dog Act 1976](#) were made by the [Dog Amendment Act 2013](#). All penalties for summary offences under the Act were increased and a new crime was created by section 33GA(11) whereby if a dangerous dog kills a person or puts a person's life in danger there is a penalty of imprisonment for up to 10 years.
- On 2 November 2013 the [Criminal Organisations Control Act 2012](#) commenced. The Act was enacted on 29 November 2012, however, the commencement was delayed as necessary supporting regulations needed to be drafted. Under the legislation police can apply to the Supreme Court for an order declaring an organisation criminal. Members of a criminal organisation face control orders banning certain conduct. The Act also introduced mandatory minimum jail terms for members convicted of certain offences.
- The [Criminal Organisations Control Regulations 2013](#) also commenced on 2 November 2013. The regulations principally facilitate recognition in Western Australia of interstate declarations and control orders in relation to declared criminal organisations.
- On 9 November 2013 additional amendments to the [Community Protection \(Offender Reporting\) Act 2004](#) commenced. Under the amendments all reportable offenders must seek permission from the Commissioner of Police before changing their name. Child protection "prohibition" orders were renamed "protection" orders. The range of options available to Courts in making child protection orders has been expanded, including the power to order that a reportable offender be prohibited from residing at a specified place, and a requirement that a reportable offender seek permission to travel outside of Australia or to change their place of residence. A Court is now also able to order that a reportable offender undergo rehabilitative assessment and treatment and that participation be monitored by police. Police are additionally empowered to monitor compliance with a protection order by the ability to drug test and monitor computer use.
- On 13 November 2013 the [Criminal Investigation \(Identifying People\) Act 2002](#) was amended by the [Criminal Investigation \(Identifying People\) Amendment Act 2013](#) to enable police to request a person remove a "face covering" or do other things to facilitate the police being able to confirm the identity of that person. The amendments additionally broaden the definition of "identifying particulars", allow identifying particulars to be taken from both charged and uncharged suspects and include changes to consent conditions for charged suspects.

- On 25 November 2013 parts of the [Courts and Tribunals \(Electronic Processes Facilitation\) Act 2013](#) commenced to allow Western Australian Courts and Tribunals to carry out most court processes electronically.
- Legislative amendments to section 76 of the [Criminal Investigation \(Identifying People\) Act 2002](#) and the [Criminal Investigation \(Identifying People\) Regulations 2002](#) commenced on 16 April 2014 and result in new provisions and definitions relating to DNA database indexes.
- The [Criminal Code Amendment \(Child Sex Offences\) Act 2014](#) commenced on 23 April 2014 and amended the [Criminal Code](#) in relation to child sex offences. Principally the amendments broadened the definition of “electronic communications” to encompass all forms of email and voice communication over a mobile phone or any other electronic medium (internet, facsimile, radio, television) for the purposes of section 204B of the [Criminal Code](#); broadened the definition of “child sex offender” to include persons who have been convicted of certain child sex offences under Commonwealth legislation for the purposes of section 557K of the [Criminal Code](#); and created a new definition of “prohibited conduct” in section 187 of the [Criminal Code](#).
- On 23 April 2014 the [Sentencing Legislation Amendment Act 2014](#) amended the [Sentencing Act 1995](#) to ensure that offenders convicted of assaulting a public officer in prescribed circumstances, and dangerous driving causing death, or grievous bodily harm or bodily harm while escaping police pursuit must serve the statutory minimum sentence before being eligible for parole.
- The [Evidence \(Visual Recording of Interviews with Children\) Regulations 2004](#) were amended on 21 May 2014. The regulations have been renamed the [Evidence \(Visual Recording of Interviews with Children and Persons with Mental Impairment\) Regulations 2014](#). The amendments extend the visual recording of interviews to people deemed to have a mental impairment.
- On 28 June 2014 an additional 33 synthetic cannabinoids were included in Schedule 9 (Prohibited Substances) of the [Poisons Act 1964 \(WA\)](#).

The following Act was assented to in the 2013/2014 financial year, but had not commenced as at 30 June 2014:

- The [Criminal Code Amendment \(Unlawful Possession\) Act 2014](#) was assented to on 24 June 2014 to make the offence of possessing stolen or unlawfully obtained property an either-way offence, and increasing the penalty for the offence on indictment to make it consistent with the penalties for stealing under section 378 of the [Criminal Code](#). This will effectively avoid the need for there to be two trials held in drug cases involving indictable drug offences and unlawful possession of large amounts of cash (which previously had to be dealt with summarily).

Law Reform and Legislative Review

The ODPP is regularly invited to make submissions and contribute to law reform and legislative review. In this regard, in 2013/2014 the Office made submissions to:

- The WA Law Reform Commission reference concerning Family and Domestic Violence in relation to unlawful assault causing death.
- The WA Disability Services Commission project examining supports throughout Australia for people with a cognitive disability who are victims and/or witnesses of crime.
- The WA Police on proposed legislative reforms concerning burglaries, including changes to mandatory minimum penalties and proposed new “three strikes” counting rules.
- The Attorney General to make the offence of possessing stolen or unlawfully obtained property an either-way offence, and to increase the penalty for the offence on indictment to make it consistent with the penalties for stealing under section 378 of the [Criminal Code](#).
- The Attorney General to amend the [Evidence Act 1906](#) to remove the restriction on the category of children whose visually recorded interview may be admitted into evidence in criminal proceedings as their evidence-in-chief.

The ODPP also regularly liaised with the Department of the Attorney General on policy, proposed legislation and Bills, including being consulted about:

- Proposed reforms to provisions of the [Evidence Act 1906](#) relating to measures to protect children and other vulnerable witnesses.
- The statutory review of sections 297 and 318 of the [Criminal Code](#) and prosecution of assaults against police officers in prescribed circumstances.
- The Victorian Auditor-General’s report on the Victorian Asset Confiscations Scheme.
- The statutory review of the amendments to the [Criminal Appeals Act 2004](#) made by Part 4 of the [Criminal Law and Evidence Amendment Act 2008](#).
- The statutory review of the operation and effectiveness of the amendments to the [Criminal Code](#) and the [Sentencing Act 1995](#) made by the [Criminal Law Amendment \(Homicide\) Act 2008](#).
- The 2014 review of the [Dangerous Sexual Offenders Act 2006](#).

Inter-agency Cooperation on Legal Issues

In 2013/2014 the ODPP assisted a number of other agencies with enquiries relating to criminal prosecutions and processes in Western Australia. These included:

- Contributing data and information to the National Indigenous Intelligence Task Force run by the Australian Crime Commission in relation to prosecutions in the Kimberley region.
- Assisting the WA Department for Communities to finalise the content of a Sexual Assault Handbook.
- Providing information to the Queensland Department of Justice and Attorney-General regarding Western Australia’s offence contained in section 215 of the [Criminal Code](#) relating to interfering with a corpse to hinder an inquiry.
- Assisting the Salvation Army, Victoria with enquiries regarding the Western Australian [Spent Convictions Act 1988](#).
- Assisting the WA Police with various process enquiries relating to the *Streamlining Justice* project.
- Assisting the Queensland Parliamentary Service with information regarding disclosure of reliance on prior convictions for the purposes of sentencing.
- Assisting Scouts WA with information regarding relevant offences relation to child sexual offences
- Assisting the Legislative Review and Mutual Evaluation Financial Crime Section of the Federal Attorney General’s Department with Australia’s mutual evaluation response regarding Australia’s anti-money laundering and counter terrorism financing regime.

Inter-Agency Committees and Working Groups

The ODPP actively participates in a range of external committees principally established to promote improvements to the criminal justice system in Western Australia. These include:

Committee	Purpose	ODPP Representative
Strategic Criminal Justice Forum	Consider high level strategic issues and formulate and implement policies and plans to meet the strategic goals of the criminal justice system.	Joseph McGrath SC Director Bruno Fiannaca SC Deputy Director
Forensic Psychology Consultation Committee	Consider training to be provided for the appointment of forensic psychologists.	Bruno Fiannaca SC Deputy Director
Children's Court of WA Interagency Committee	Facilitate communication and issue resolution among Court stakeholders.	Sean Stocks Team Manager
Confiscation Proceeds Account Committee	Provide advice to the Attorney General on the allocation of grants from confiscated funds.	Fiona Humphries Confiscations Lawyer
Drug Court Strategic Management Group	Oversee the strategic direction of the Drug Court.	Brent Meertens Consultant State Prosecutor
Victims of Crime Reference Group	Advise Government on the needs and issues for victims of crime and make recommendations to improve the criminal justice system.	Linda Keane State Prosecutor
Child Witness Committee	Deal with issues arising from children giving evidence in WA courts.	Amanda Burrows Senior State Prosecutor
Magistrates Court Liaison Committee	Facilitate communication and issue resolution between Magistrates Court stakeholders.	Brent Meertens Consultant State Prosecutor, Ian Flynn Manager Committals
ODPP, VSS and CWS Liaison Committee	Improve services to witnesses and victims and crime and enhance inter-agency communication.	Julian Williams Manager Prosecution Support, Michelle Ridley Senior State Prosecutor
PathWest/WAPOL/ODPP Joint Consultative Committee	Facilitate communication and issue resolution between the agencies in areas of mutual interest.	Matthew Bugg Director Legal Services, Linda Petrusa SC Consultant State Prosecutor, Justin Whalley Senior State Prosecutor
Sexual Assault Services Advisory Group	Improve processes for victims of crime and enhance inter-agency communication in sexual assault matters.	Amanda Burrows Senior State Prosecutor
State Witness Protection Committee	Consider applications for witnesses to be admitted to State Witness Protection Plans.	James Mactaggart Senior State Prosecutor
Interagency Cross Justice Working Group	Facilitate the alignment of IT systems and the sharing or exchange of information electronically and foster associated business improvements across justice agencies (WA Police, DCS, DotAG etc.).	Jeff Plunkett Director Corporate Services
Data Quality Working Group	Improve the exchange of information and data quality between justice agencies.	Julian Williams Manager Prosecution Support, George Nastos Manager IT
Suitor's Fund Act Solicitor General Working Party	Review the <i>Suitors' Fund Act 1964</i> .	David Davidson State Prosecutor

Law Society of WA

Many lawyers from the ODPP contribute positively to the Law Society of Western Australia through membership on a range of committees:

Committee	ODPP Representative
Law Society Council	Adam Ebell, State Prosecutor
Commercial and Corporate Law Committee	David Davidson, State Prosecutor
Costs Committee	David Davidson, State Prosecutor
Courts Committee	David Davidson, State Prosecutor
Criminal Law Committee	David Davidson, State Prosecutor (Convenor) Genevieve Cleary, State Prosecutor Hannah Milligan, State Prosecutor
Education Committee	Adam Ebell, State Prosecutor
Ethics Committee	Joseph McGrath SC, Director
Graduate and Academic Standards Committee	Lyndsay O'Brien, State Prosecutor
Human Rights and Equal Opportunity Committee	Hannah Milligan, State Prosecutor
In-house and Government Lawyers Committee	David Davidson, State Prosecutor
Joint Women Lawyers/Law Society Committee	Lyndsay O'Brien, State Prosecutor
Mental Health and Wellbeing Committee	David Davidson, State Prosecutor (Convenor)
Taxation Committee	Fiona Humphries, Confiscations Lawyer
Young Lawyers Committee	Kim Jennings, State Prosecutor Hannah Milligan, State Prosecutor Lyndsay O'Brien, State Prosecutor

Legal Practice Board

Committee	ODPP Representative
Legal Practice Board	Joseph McGrath SC, Director, Bruno Fiannaca SC, Deputy Director, Robert Wilson, Senior State Prosecutor
Admissions and Registrations Committee	Joseph McGrath SC, Director, Robert Wilson, Senior State Prosecutor
Professional Affairs Committee	Bruno Fiannaca SC, Deputy Director

Business Improvement Projects

The following are examples of some of a range of business improvement initiatives addressed by the ODPP during 2013/2014.

Performance Development System

A new Performance Development System (PDS) was developed which has the flexibility to cater for the diverse range and level of positions in the ODPP. A strategy of incrementally rolling-out the system across the Office was adopted and by the end of the reporting year all ODPP corporate services staff members were involved in the new program.

This incremental roll-out will continue in 2014/2015 with all legal support staff and many lawyers progressively joining the program.

Mentoring Program

In January 2014 the ODPP launched its first mentoring program whereby articulated clerks and newly admitted lawyers were paired with senior prosecutors for a mentoring relationship for the 2½ year period of their articles of clerkship and restricted practice.

Initial feedback from the participants was extremely positive and the program was subsequently expanded to coordinate voluntary mentoring relationships for any ODPP staff member who saw mentoring as beneficial to their personal and professional development.

By the end of the reporting year about 34 ODPP staff members were involved in the program as either mentors or those being mentored, delivering significant benefits to the participants and the ODPP more widely.

Improved Justice Information Exchange

In November 2013 the ODPP began to import data on Magistrates Court criminal court committal case outcomes direct from the Integrated Courts Management System (ICMS). This was an exciting development as it is the first time that court held data has been electronically imported into an ODPP practice management system.

The direct importation of this data is delivering benefits to the ODPP, particularly in terms of the early notification of cases and some reduction in data entry, although some filtering issues to ensure the compatibility of data are yet to be fully resolved.

This is the first stage of a longer term project to streamline processes and improve the exchange of information between criminal justice agencies.

The ODPP greatly appreciates the cooperative approach taken by the Courts and the Department of the Attorney General and acknowledges the assistance of their staff involved in the project.

Strategic Asset Plan

This year marked the first year of the roll-out of 10 year Strategic Asset Plan approved by Government as part of the 2013/2014 budget round. The Plan provides funding to enable the progressive and structured replacement of essential IT systems and office equipment such as servers, personal computers, laptops, telephones, photocopiers, multifunctional devices and other equipment critical to the delivery of prosecution services.

The focus in 2013/2014 was on infrastructure, with a number of redundant servers and switches being replaced. The ODPP also purchased a number of PCs which will be progressively rolled out in 2014/2015 and purchased some more contemporary scanning equipment, which permits the electronic scanning and retention of prosecution briefs. Additionally, new video conferencing equipment was purchased which will enable prosecutors to communicate better with victims of crime and witnesses in remote locations and will improve the capacity for some witnesses to give evidence by video link.

Decommissioning of the Office of Shared Services

During 2013/2014 the ODPP worked closely with the Office of Shared Services (OSS) to complete the transition of human resource, personnel and payroll services and financial transaction services from the OSS to the ODPP. As part of the decommissioning process the ODPP also welcomed two former OSS staff members to the corporate services team.

The final transfer of OSS functions and associated data in November 2013 was seamless and was testament to the excellent cooperation between the ODPP and the OSS and the outstanding skills and dedication of the staff from both agencies who worked on the project.

The ODPP is now fully responsible for these services which are being delivered with the assistance of Aurion in human resources and payroll activities, and Technology One in financial activities.

Investing in People

The ODPP is committed to the professional development of all staff members and building a 'people first' culture. The Office continued to deliver on this commitment in 2013/2014 through the contributions of the Training and Professional Development Committee and the Workforce Development Team.

During the year a very comprehensive Continuing Professional Development (CPD) program was delivered. While all ODPP staff members were invited to attend the sessions, they were particularly valuable for lawyers to assist them to keep abreast of legal developments and to meet their CPD obligations. In-house sessions delivered by a number of ODPP prosecutors were supplemented with external visits and presentations by a range of external speakers and agencies including:

- Members of the Judiciary.
- Inspector of Custodial Services.
- Commissioner for Victims of Crime.
- Specialist units and staff from the WA Police, including:
 - Computer Crime Squad.
 - Major Crash Investigation Section.
 - Midland Physical Evidence, Firearms, and Forensic Field Operations Branch.
- Prisoners Review Board of Western Australia.
- ChemCentre.
- Angelhands Inc.

The ODPP also continued to build relationships with other agencies through reciprocal arrangements with the State Solicitor's Office, the Australian Securities and Investments Commission, the Commonwealth DPP and the WA Police whereby each agency extended invitations to any relevant presentations they delivered.

Other key development activities during the year included:

- A two day Junior Practitioner Advocacy Course aimed at developing the key skills of junior prosecutors.
- Events, seminars and initiatives focussing on mental health and building the resilience of all staff.
- Aboriginal Cultural Awareness and Disability Awareness Workshops.

A comprehensive six-part Leadership Program involving over 30 senior lawyers and managers continued throughout 2013/2014. The success of the program, which was developed and delivered with the valuable assistance of Dr Ron Cacioppe of Integral Development, was such that it will be extended into 2014/2015 with the goals and direction for the forthcoming year recently being identified by the senior leadership group.

A management program specifically tailored for supervisors and mid-level managers also continued during 2013/2014 and included a 'Supervisor HR Training' program.

The following table summarises the key training and development initiatives delivered in 2013/2014:

Activity	Staff Attendance 2013/14
Continuing Professional Development Seminars 30 internal seminars	540 (Averaging 19 participants per seminar)
External CPD seminars State Solicitor's Office, Notre Dame University, Legal Aid WA, WA Law Society	52
Research visits to the WA Police Physical Evidence, Firearms, and Forensic Field Operations Branch.	30
Advocacy Training	12
Articled Clerk Training	4
Conferences	14
ODPP International Women's Day Event	47
Mental Health 6 seminars and workshops	142 (Averaging 24 participants per session)
Disability Awareness	28
Cross Cultural Awareness	18
Leadership Development Program 11 workshops	127 Averaging 12 participants per workshop
Mid-Level Managers Development Program 4 workshops	41 Averaging 10 participants per workshop
HR Information Sessions 12 sessions	144 (Averaging 12 participants per session)
Job Application and Interview Skills	16
Writing and Grammar	15
Salary Packaging	8
Desktop Applications	5
First Aid	3

Part 3 Disclosures and Legal Compliance

Ministerial Directives

No directives were made by the Attorney General during 2013/2014.

Other Financial Disclosures

Brief Out Expenditure

The workload demands on the ODPP are such that on occasions it needs to brief some court work to private barristers. The number of cases briefed in any year is dependent on a number of factors, principally court listings and the availability of in-house ODPP prosecutors.

Table 21: Brief out Expenditure 2009/2010 to 2013/2014.

BRIEF OUT EXPENDITURE	2009/10	2010/11	2011/12	2012/13	2013/14
Matters Briefed	259	232	219	238	162
Average Cost per Brief	\$5,538	\$5,338	\$6,489	\$6,026	\$6,489
TOTAL COST	\$1,413,298	\$1,238,325	\$1,421,093	\$1,434,229	\$1,038,196
Total Court Days Invoiced	768	585	626	621	410
Average Cost per Court Day	\$1,840	\$2,117	\$2,270	\$2,309	\$2,532

Note: The data for 2012/2013 and 2013/2014 does not include payments made to the Office of the Director of Public Prosecutions, New South Wales for the prosecution and appeal in the matter the State of WA -v- L.P. Rayney.

Ex Gratia Payments

No ex gratia payments were made during 2013/2014. However, the Attorney General approved an act of grace payment of \$166,071.55 to the ANZ Bank in accordance with section 80 of the [Financial Management Act 2006](#). The payment represented reimbursement to the bank which held a mortgage over a property which was confiscated under the [Criminal Property Confiscation Act 2000](#).

Employment Statistics

The ODPP's approved Full Time Equivalent (FTE) staffing ceiling for 2013/2014 was 235.1. The average actual FTE usage over the course of the year was 232.2. As at 30 June 2014 the ODPP employed 256 paid staff members.

The following table provides a breakdown of staff between legal and non-legal staff and by gender as compared to the preceding financial year.

TABLE 22:	2012/13			2013/14			
Classification Level	Gender		Total	Gender		Total	Salary Range (Per Annum)
	Female	Male		Female	Male		
Legal Staff							
Articled Clerk	4	0	4	1	3	4	\$62,894 - \$68,287
L1LG	4	0	4	4	0	4	\$78,314 - \$87,663
L2LG	13	4	17	17	4	21	\$84,805-\$102,060
L3LG	13	9	22	11	4	15	\$112,907-\$121,013
L4LG	12	11	23	11	8	19	\$127,877 - \$151,659
L5LG	11	14	25	11	18	29	\$166,405
L6LG	9	10	19	8	11	19	\$184,151 - \$207,044
L7LG	0	1	1	0	1	1	\$217,848
CSP	3	2	5	2	2	4	\$328,082
CSPSC				1	0	1	\$338,082
DLS	0	1	1	0	1	1	\$328,082
Deputy DPP	0	1	1	0	1	1	\$386,819
DPP	0	1	1	0	1	1	\$479,327
Legal Staff Total	69	54	123	66	54	120	
Non Legal Staff							
L1	3	2	5	3	4	7	\$22,111 - \$53,150
L2	33	14	47	38	13	51	\$54,814 - \$59,523
L3	32	10	42	26	9	35	\$62,894 - \$68,287
L4	13	4	17	14	4	18	\$70,820 - \$74,845
L5	4	3	7	4	3	7	\$78,782 - \$87,070
L6	1	4	5	1	3	4	\$91,676 - \$101,517
L7	1	3	4	0	3	3	\$107,200-\$114,897
L8	1	0	1	1	0	1	\$121,625 - \$132,105
L9	0	1	1	0	1	1	\$139,589 - \$150,081
Non Legal Staff Total	88	41	129	87	40	127	
TOTAL	157	95	252	153	94	247	

Governance Disclosures

No disclosures are required under Treasurer's Instruction 903(14) for 2013/2014.

Public Interest Disclosures

The ODPP did not receive any matters under the [Public Interest Disclosure Act 2003](#) in 2013/2014, nor were any matters carried over from the previous financial year. The ODPP *Public Interest Disclosure Internal Procedures* and supporting information and documentation are available to all staff members through the ODPP intranet.

Other Legal Requirements

Advertising

The [Electoral Act 1907](#) requires all public sector agencies to publish in their annual report a statement detailing all expenditure incurred by, or on behalf of, the agency during the relevant reporting period in relation to advertising agencies, market research organisations, polling organisations, direct mail organisations and media advertising agencies.

Other than expenditure associated with advertising staff positions, the ODPP did not incur any expenditure in the above areas in 2013/2014.

Disability Access and Inclusion Plan

The ODPP continues to implement priority strategies identified in the ODPP Disability Access and Inclusion Plan (DAIP) 2007-2012. The 2007-2012 DAIP is being reviewed with the revised DAIP (2014-2019) to be released and communicated in 2014/15.

Achievements in 2013/2014 included:

- Ongoing implementation, monitoring and reviewing of the DAIP.
- Continued to deliver disability awareness workshops which attended by 28 staff members, bringing the total number of participants to 280.

Public Sector Standards and Ethical Codes

The ODPP did not receive any claims for breaches of the Public Sector Standards in 2013/2014.

Significant action taken to monitor and ensure compliance in this area included training for panel members involved in recruitment exercise and the implementation of an improved induction process where information is provided to new employees on the Public Sector Standards and Ethical Codes, and the consequences of non-compliance.

A revised ODPP Code of Conduct, which complies with the PSC guidelines, is due to be released in 2014/2015. In the meantime, the current Code of Conduct and supporting information is maintained on the ODPP's intranet and is readily available to all staff members.

Records Management Framework

The effective management of documents and case materials is fundamental to the ODPP achieving its vision of providing the highest quality prosecution service to the people of Western Australia. The ODPP is therefore committed to achieving best practice in records management and adopts recording keeping practices consistent with the [State Records Act 2000](#).

The ODPP's Record Keeping Plan was approved by the State Records Commission in April 2011 and is valid for a period of five years. The ODPP's Retention and Disposal Schedule, approved in June 2010, also remains contemporary.

The ODPP continues to provide record keeping awareness training to all staff members through an on-line training tool and other information available on the ODPP's intranet. An induction program includes record keeping awareness and training specifically tailored to the role of each new staff member joining the ODPP. Improvements in records keeping training have resulted in a greater awareness of records management issues across the ODPP.

The ODPP continues to explore ways to improve its practices to capture, manage and secure documents electronically through its JustWare Case Management System and its electronic document records management system, TRIM. Ongoing staff training in the use of JustWare and TRIM is designed to improve effectiveness in electronic records management.

The effective and efficient management of the growing number of case materials in electronic format continues to be a significant challenge for all criminal justice agencies. The ODPP continues to work with other justice agencies on initiatives in this critical area.

Government Policy Requirements

Substantive Equality

The Public Sector Commissioner's Circular 23 of 2009 provides that all departments represented on the Strategic Management Council are required to report on their progress in implementing the Policy Framework for Substantive Equality.

The ODPP is not represented on the Strategic Management Council and therefore is not required to report on this initiative. However, the ODPP is aware of the intent of the policy framework and when developing and reviewing policies and procedures is cognisant of meeting the diverse needs of the people of Western Australia.

Occupational Safety, Health and Injury Management

The ODPP is committed to providing and maintaining a safe and healthy workplace that is free of work related injuries and diseases.

The incidence of workplace injury at the ODPP is very low, however, in the event that an injury occurs the ODPP is committed to ensuring that the matter is managed compassionately, quickly and effectively so that the injured staff member can remain at work or return to work at the earliest appropriate time.

The ODPP has documented this commitment in the ODPP Occupational Safety and Health Policy, the ODPP Injury Management Policy and the ODPP Injury Management Procedures. The ODPP also complies with the Occupational Safety and Health in the Western Australian

Public Sector Code of Practice 2007 and the [Workers' Compensation and Injury Management Act 1981](#).

The ODPP's management structure is based on a number of management, policy and operational committees through which ODPP staff members can raise any occupational safety and health issues of concern to them. The relevant committees will address these issues and take the views of staff into account as the need arises.

The ODPP carries out regular internal reviews to ensure compliance with all requisite safety and health regulations. Any incidents are thoroughly investigated by the ODPP Safety and Health Officer. However, the ODPP has proven to be a relatively safe working environment and due to the very low number and disparate nature of incidents over recent years, no discernible patterns have been identified to warrant any significant changes to work practices.

The ODPP's performance against the 2013/2014 annual targets was:

Table 23: Occupational Health and Safety Statistics 2013/2014.

INDICATOR	TARGET 2013/2014	ACTUAL
Number of fatalities.	Zero	Zero
Lost time injury/diseases (LTI/D) incidence rate.	Zero or 10 % reduction on the previous 3 years	Zero
Lost time injury severity rate.	Zero or 10 % improvement on the previous 3years	Zero
Percentage of injured workers returned to work within (i) 13 weeks and (ii) 26 weeks.	Greater than or equal to 80% return to work within 26 weeks	No relevant incidents
Percentage of managers trained in occupational safety, health and injury management responsibilities.	Greater than or equal to 80%	Zero*

**Note: The ODPP will be delivering Occupational Safety and Health training and Injury management training to managers in 2014/2015.*

Part 4 Key Performance Indicators and Financial Statements

Independent Auditor's Report



Auditor General

To the Parliament of Western Australia

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Report on the Financial Statements

I have audited the accounts and financial statements of the Office of the Director of Public Prosecutions.

The financial statements comprise the Statement of Financial Position as at 30 June 2014, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, Schedule of Income and Expenses by Service, Schedule of Assets and Liabilities by Service, and Summary of Consolidated Account Appropriations and Income Estimates for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information, including Administered transactions and balances.

Director's Responsibility for the Financial Statements

The Director is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the Treasurer's Instructions, and for such internal control as the Director determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements based on my audit. The audit was conducted in accordance with Australian Auditing Standards. Those Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Office's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Director, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the financial position of the Office of the Director of Public Prosecutions at 30 June 2014 and its financial performance and cash flows for the year then ended. They are in accordance with Australian Accounting Standards and the Treasurer's Instructions.

Report on Controls

I have audited the controls exercised by the Office of the Director of Public Prosecutions during the year ended 30 June 2014.

Controls exercised by the Office of the Director of Public Prosecutions are those policies and procedures established by the Director to ensure 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.

Director's Responsibility for Controls

The Director is responsible for maintaining an adequate system of internal control to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of public and other property, and the incurring of liabilities are in accordance with the Financial Management Act 2006 and the Treasurer's Instructions, and other relevant written law.

Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the controls exercised by the Office of the Director of Public Prosecutions based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the adequacy of controls to ensure that the Office complies with the legislative provisions. The procedures selected depend on the auditor's judgement and include an evaluation of the design and implementation of relevant controls.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the controls exercised by the Office of the Director of Public Prosecutions are sufficiently adequate to 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 during the year ended 30 June 2014.

Report on the Key Performance Indicators

I have audited the key performance indicators of the Office of the Director of Public Prosecutions for the year ended 30 June 2014.

The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide information on outcome achievement and service provision.

Director's Responsibility for the Key Performance Indicators

The Director is responsible for the preparation and fair presentation of the key performance indicators in accordance with the Financial Management Act 2006 and the Treasurer's Instructions and for such controls as the Director determines necessary to ensure that the key performance indicators fairly represent indicated performance.

Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the key performance indicators based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the key performance indicators. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments the auditor considers internal control relevant to the Director's preparation and fair presentation of the key performance indicators in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the relevance and appropriateness of the key performance indicators for measuring the extent of outcome achievement and service provision.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the key performance indicators of the Office of the Director of Public Prosecutions are relevant and appropriate to assist users to assess the Office's performance and fairly represent indicated performance for the year ended 30 June 2014.

Independence

In conducting this audit, I have complied with the independence requirements of the Auditor General Act 2006 and Australian Auditing and Assurance Standards, and other relevant ethical requirements.

Matters Relating to the Electronic Publication of the Audited Financial Statements and Key Performance Indicators

This auditor's report relates to the financial statements and key performance indicators of the Office of the Director of Public Prosecutions for the year ended 30 June 2014 included on the Office's website. The Office's management is responsible for the integrity of the Office's website. This audit does not provide assurance on the integrity of the Office's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.



GLEN CLARKE
ACTING AUDITOR GENERAL
FOR WESTERN AUSTRALIA
Perth, Western Australia
16 September 2014

Certification of Key Performance Indicators



DIRECTOR OF PUBLIC PROSECUTIONS for WESTERN AUSTRALIA

Certification of Key Performance Indicators

I hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Office of the Director of Public Prosecutions' performance and fairly represent the performance of the Office of Public Prosecutions for the financial year ending 30 June 2014.

A handwritten signature in blue ink, appearing to read 'J McGrath'.

Joseph McGrath SC
Accountable Authority

Date: 11 September 2014

Key Performance Indicators

INTRODUCTION

The core work of the Office of the Director of Public Prosecutions (ODPP) is to prosecute serious criminal offences in the Supreme Court, District Court, and before the Children's Court. The ODPP also appears if any matters proceed to appeal. In addition, the ODPP initiates confiscations actions pursuant to the [Criminal Property Confiscation Act 2000](#) and the [Misuse of Drugs Act 1981](#), and also manages committal proceedings in the Perth Magistrates Court.

Assessing the work of a prosecuting service is inherently difficult. Offices of Director of Public Prosecutions in all jurisdictions play a critical role in their respective criminal justice systems and as such they do not operate in isolation. The performance of any ODPP is always influenced by a range of external factors, including the activities of other criminal justice agencies – principally the Courts and Police Services.

A challenge for all Offices of Director of Public Prosecutions is to develop a set of meaningful indicators that will reflect the key activities over which an ODPP has complete, or at least substantial, control.

The following notes may assist readers with the context of the WA ODPP's key performance indicators.

ODPP MISSION

The ODPP's mission is to provide the people of Western Australia with a fair and just criminal prosecution service.

ODPP OUTPUTS

Output 1 – Criminal Prosecutions

This is the ODPP's principal output and represents its core work. The key outcome under this output is to provide a fair and just criminal prosecution service for the State of Western Australia.

Criminal offences prosecuted by the ODPP are to be principally found in the [Criminal Code](#) and the [Misuse of Drugs Act 1981](#) which together cover virtually the full range of offences dealt with by the District Court and Supreme Court on indictment.

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

The work of prosecuting is carried out by State Prosecutors who are responsible to the Director of Public Prosecutions. They have the task of analysing briefs of evidence which have been prepared by the investigating police, assessing the accuracy of the charges and the evidence and determining whether the prosecution ought to proceed, and if so, the precise charges to be brought. Once the indictment is presented to the relevant court, State Prosecutors represent the State in court on every appearance by an accused, whether it is a proceeding for bail, plea, trial, sentence, or appeal.

Representing the State in criminal proceedings places obligations on State Prosecutors to adhere to legal principles and published guidelines issued under Section 24 of the [Director of Public Prosecutions Act 1991](#). To prosecute fairly is to prosecute according to law and in accordance with the DPP's published *Statement of Prosecution Policy and Guidelines* which consolidates the relevant legal principles. Those principles are fundamental to our criminal justice system, are of universal application and govern matters on which the State is accountable to victims of crime, witnesses, accused persons, the court and the broader public interest.

While the ODPP must be accountable as a public sector agency, the paramount duty of State Prosecutors in every case is to the court and the administration of criminal justice.

Output 2 – Confiscation of Assets

The role of the ODPP under this output is to confiscate and liquidate property acquired as a result of criminal activity, property used for criminal activity and the property of a declared drug trafficker. Much of this work is conducted in close co-operation with the Western Australian Police under the [Criminal Property Confiscation Act 2000](#).

GOVERNMENT GOAL

Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.

DESIRED OUTCOME

That the people of Western Australia are provided with a fair and just criminal prosecution service.

Key Effectiveness Indicators

Effectiveness Indicator No 1: Early Advice to Court on Charges

Relationship to Desired Outcome

The timely resolution of cases contributes significantly to fair and just outcomes for all stakeholders in the criminal justice system. A case cannot progress in the Supreme or District Court until the charges in indictment have been lodged. Therefore the timely lodgement of the indictment by the ODPP is a key factor in achieving a fair and just outcome.

Performance Outcome 2013/2014

In 2013/2014, 1986 matters were committed to the Supreme or District Court. Following case reviews, 56 matters were returned to the Magistrates Court to be dealt with summarily or transferred to another prosecution agency. A further 110 matters were wholly discontinued, so that no charges remained against the accused. Of the remaining 1820 matters committed to the District and Supreme Court and where an indictment was due during this reporting period, in 1470 cases (or 80.8%) the indictment was filed with the court within 90 days of the date of committal.

Hi	Indictment Filed Within 90 days of Committal
2013/2014	80.8%
2012/2013	83.4%
2011/2012	81.8%
2010/2011	79.0%
2009/2010	69.0%

KPI Target 2013/2014	KPI Result 2013/2014
85.0%	80.8%

Explanation for any variation between the target and actual performance

For indictments required to be filed in the Perth sittings of the Supreme and District Courts the outcome was 86.0% which exceeds the KPI target. However, for indictments required to be filed in matters to be heard in circuit sittings of these courts (which constitutes 24.9% of all indictments required to be filed) the outcome was lower at 63.8%. This reflects that the ODPP is not involved at the pre-committal stage of prosecutions commenced in regional areas and therefore does not receive the prosecution brief until a later stage in the prosecution process.

Effectiveness Indicator No 2: Establishing a Case to Answer

Relationship to Desired Outcome

It is fundamental to the provision of a fair and just prosecution service that the State should be able to establish a *prima facie* case against an accused person. Although small in number, each instance of failure to establish a case, as measured by the termination of proceedings by a judge due to no case to answer, is an event which warrants scrutiny both internally and externally.

Performance Outcome 2013/2014

There were no Judge directed acquittals in the reporting year out of a total of 399 trials that proceeded, resulting in all accused having a case to answer.

Year	Establishing Case to Answer
2013/2014	100.0%
2012/2013	99.5%
2011/2012	100.0%
2010/2011	99.8%
2009/2010	99.9%

KPI Target 2013/2014	KPI Result 2013/2014
98.0%	100.0 %

Explanation for any variation between the target and actual performance

The target was exceeded, reflecting the extremely thorough and consistent approach of the ODPP in appropriately assessing matters prior to trial.

Effectiveness Indicator No 3: Convictions after Trial

Relationship to Desired Outcome

For cases contested at trial, it is the role of the ODPP to fairly and effectively present the evidence in the case to the court and the jury. It is not the role of the ODPP to secure a conviction at any cost, but monitoring and measuring the percentage of convictions after trial does assist with assessing the fairness of the decision to prosecute.

Performance Outcome 2013/2014

In 2013/2014 399 trials proceeded before a jury or a Judge alone in the District and Supreme Court. Of these, 15 (or 3.8%) resulted in a hung jury and 9 (or 2.3%) resulted in a mistrial. Therefore 375 trials delivered either a conviction or acquittal. Of these, 258 (or 68.8%) resulted in a conviction being recorded against the accused for one or more of the charges listed in the indictment.

Year	Convictions After Trial
2013/2014	68.8%
2012/2013	64.6%
2011/2012	69.4%
2010/2011	60.6%
2009/2010	58.1%

KPI Target 2013/2014	KPI Result 2013/2014
50.0%	68.8%

Explanation for any variation between the target and actual performance

The target was exceeded in 2013/2014, reflecting the extremely thorough and consistent approach of the ODPP in properly assessing matters prior to trial and in effectively preparing and prosecuting trials.

Effectiveness Indicator No 4: Timely Lodgement of Applications for Confiscation in relation to Declared Drug Trafficker Matters

Relationship to Desired Outcome

The timely resolution of a confiscations case contributes significantly to fair and just outcomes for all stakeholders including the community, innocent third parties and declared drug traffickers. A number of confiscation cases relate to drug traffickers and such cases cannot progress to a conclusion until an application for a Declaration of Confiscation is filed with a court by the ODPP.

Performance Outcome 2013/2014

This is the third reporting period for the newly established KPI, with the ODPP retrospectively capturing comparative data from previous financial years. That data is included in the table below.

In 2013/2014, 53 declarations for confiscations were filed. Of these, 24 (45.3%) were filed within four months of the drug trafficker declaration.

Year	Application Filed Within 4 months
2013/2014	45.3%
2012/2013	70.5%
2011/2012	28.6%
2010/2011	50.0%
2009/2010	37.0%

KPI Target 2013/2014	KPI Result 2013/2014
60.0%	45.3%

Explanation for any variation between the target and actual performance

The ODPP did not reach the target in 2013/2014.

The ability of the ODPP to meet this performance target is affected by a number of factors, including the progress of the Police investigation conducted to establish the ownership of the property, the tracking of associated criminal charges against the accused, the provision of proof that a Drug Trafficker declaration has been made and negotiations with third parties as to claimed interests. A delay in any of these processes will result in a delay in the filing of the application for a Declaration of Confiscations with the Court.

While these factors are always present in confiscations matters, during 2013/2014 some additional factors arose which contributed to an outcome below expectations. These included paralegal staff shortages in the confiscations team, changed practices at WA Police due to a review of legislative requirements and a High Court appeal which resulted in the adjournment of a number of matters pending the outcome of that appeal.

Key Efficiency Indicators

Efficiency Indicator No 1: Cost per Prosecution

Relationship to Desired Outcome

Criminal prosecutions vary greatly in the type of offence, complexity and length. Some matters may be concluded within a short time upon an early plea of guilty. Others requiring a trial and perhaps an appeal may not be concluded for a number of years and can be very demanding of resources. Further, as a Consolidated Fund agency with no capacity to levy fees or charges for its services the ODPP has no need to maintain a comprehensive matter costing system. Given these factors, it is difficult to provide an accurate and meaningful cost per prosecution. The figure below has been determined by dividing the number of new committals into the ODPP's total cost of services for criminal prosecutions.

Performance Outcome 2013/2014

The ODPP's total cost of service for criminal prosecutions in 2013/2014 was \$36.57 million. A total of 2411 new prosecution cases were received by the ODPP during the reporting year, therefore, and with the qualifications outlined above, the average cost per criminal prosecution in 2013/2014 was \$15,168.

Year	Cost Per Prosecution
2013/2014	\$15,168
2012/2013	\$14,964
2011/2012	\$16,294
2010/2011	\$16,021
2009/2010	\$14,525

KPI Target 2013/2014	KPI Result 2013/2014
\$14,500	\$15,168

Explanation for any variation between the target and actual performance

The target as published in the 2013/2014 Budget Paper No. 2 was slightly exceeded. The ODPP had a reduction of 2.6% in new prosecution cases from 2012/2013 to 2013/2014 and also a reduction of 1.2% in the total cost of service. When combined this delivered a slightly higher cost per matter.

Efficiency Indicator No 2: Ratio of Cost to Return

Relationship to Desired Outcome

Confiscation proceedings vary greatly as to the type of application, the nature and value of the property involved and the complexity and length of time required to resolve them. Some proceedings can be dealt with relatively quickly, such as where there is no objection to the application for confiscation. Some proceedings are by virtue of the underlying factual matrix or by virtue of the type of application, complex in nature. Proceedings may also take considerable time to be resolved, especially where the criminal charges must be completed first, including the trial and appeal processes, which can take a number of years and, accordingly, can be very demanding of resources.

Performance Outcome 2013/2014

In 2013/2014, the ODPP Confiscations team managed a variety of matters that delivered payments of \$8.19 million to the Confiscations Proceeds Account. The total cost of service for the confiscations function in the reporting year was \$3.25 million. The ratio of cost to return was therefore 39.7%.

Year	Cost as a Percentage of Return
2013/2014	39.7%
2012/2013	33.4%
2011/2012	40.5%
2010/2011	40.6%
2009/2010	24.6%

KPI Target 2013/2014	KPI Result 2013/2014
25.0%	39.7%

Explanation for any variation between the target and actual performance

The target was not met in 2013/2014 and there was also an increase in the costs ratio from 2012/2013. This was due to a 12.5% decrease in revenues (reflected as total payments made to the Confiscation Proceeds Account) from \$9.36 million in 2012/2013 to \$8.19 million in the current year. While the revenues received will always be subject to fluctuation the decrease in 2013/2014 can also be partly attributed to paralegal shortages in the confiscations team and to a legal issue which prevented the recovery of certain funds into the Account. The decrease in revenue combined with a slight increase in costs (+3.8%) altered the costs ratio, albeit to a level that has been consistent over the past four financial years.

Certification of Financial Statements



DIRECTOR OF PUBLIC PROSECUTIONS for WESTERN AUSTRALIA

Certification of Financial Statements for the year ended 30 June 2014

The accompanying financial statements of the Office of the Director of Public Prosecutions 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 2014 and the financial position as at 30 June 2014.

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.

A blue ink signature of Joseph McGrath SC, written in a cursive style.

Joseph McGrath SC
Accountable Authority

Date: 11 September 2014

A blue ink signature of Hardip Bhabra, written in a cursive style.

Hardip Bhabra
Chief Finance Officer

Date: 11 September 2014

Financial Statements

Office of the Director of Public Prosecutions - 30 June 2014

Statement of Comprehensive Income For the year ending 30 June 2014

	Note	2014 \$	2013 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	6	29,028,445	28,016,842
Supplies and services	7	4,677,792	4,787,628
Depreciation and amortisation expense	8	643,214	606,496
Accommodation expenses	9	3,129,825	3,025,658
Other expenses	10	2,340,375	3,713,573
Total cost of services		39,819,652	40,150,197
Income			
<i>Revenue</i>			
Other revenue	11	77,371	102,863
Total Revenue		77,371	102,863
Total income other than income from State Government		77,371	102,863
NET COST OF SERVICES		39,742,281	40,047,334
Income from State Government			
	12		
Service Appropriation		34,992,000	34,412,000
Contribution from Confiscation Proceeds Account		4,200,000	4,600,000
Services received free of charge		1,137,949	1,165,181
Total income from State Government		40,329,949	40,177,181
SURPLUS/(DEFICIT) FOR THE PERIOD		587,668	129,847
OTHER COMPREHENSIVE INCOME			
		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		587,668	129,847

See also the 'Schedule of Income and Expenses by Service'.

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

Statement of Financial Position
As at 30 June 2014

	Note	2014	2013
		\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	23	2,365,300	1,833,663
Receivables	14	100,457	159,177
Other current assets	16	-	18,379
Total Current Assets		2,465,757	2,011,219
Non-Current Assets			
Restricted cash and cash equivalents	13,23	930,000	796,000
Amounts receivable for services	15	3,862,000	3,497,000
Property, plant and equipment	17	2,498,742	2,764,993
Intangible assets	18	218,178	269,797
Total Non-Current Assets		7,508,920	7,327,790
TOTAL ASSETS		9,974,677	9,339,009
LIABILITIES			
Current Liabilities			
Payables	20	1,367,481	1,260,306
Provisions	21	5,722,712	5,978,630
Total Current Liabilities		7,090,193	7,238,936
Non-Current Liabilities			
Provisions	21	1,865,613	1,668,869
Total Non-Current Liabilities		1,865,613	1,668,869
TOTAL LIABILITIES		8,955,806	8,907,805
NET ASSETS		1,018,871	431,203
EQUITY			
Contributed Equity	22	7,137,760	7,137,760
Accumulated surplus/(deficit)		(6,118,889)	(6,706,557)
TOTAL EQUITY		1,018,871	431,203

See also the 'Schedule of Assets and Liabilities by Service'.

The Statement of Financial Position should be read in conjunction with the accompanying notes.

Statement of Changes in Equity
For the year ending 30 June 2014

	Note	Contributed Equity	Reserves	Accumulated surplus/(deficit)	Total Equity
Balance at 1 July 2012	22	6,972,760	-	(6,836,404)	136,356
Restated balance at 1 July 2012		6,972,760	-	(6,836,404)	136,356
Surplus/(deficit)		-	-	129,847	129,847
Other comprehensive income					
Total comprehensive income for the period		-	-	129,847	129,847
Transactions with owners in their capacity as owners :					
Capital contributions		-	-	-	-
Other contributions by owners		165,000	-	-	165,000
Distributions to owners		-	-	-	-
Total		165,000	-	-	165,000
Balance at 30 June 2013		7,137,760	-	(6,706,557)	431,203
Balance at 1 July 2013		7,137,760	-	(6,706,557)	431,203
Surplus/(deficit)		-	-	587,668	587,668
Other comprehensive income		-	-	-	-
Total comprehensive income for the period:		-	-	587,668	587,668
Transactions with owners in their capacity as owners:					
Capital contributions		-	-	-	-
Other contributions by owners		-	-	-	-
Distributions to owners		-	-	-	-
Total		-	-	-	-
Balance at 30 June 2014		7,137,760	-	(6,118,889)	1,018,871

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

Statement of Cash Flows
For the year ending 30 June 2014

	Note	2014	2013
		\$	\$
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriations		34,094,000	33,812,000
Contributions from Confiscation Proceeds Account		4,200,000	4,600,000
Grants and subsidies		-	165,000
Holding account drawdowns		440,000	50,000
Net cash provided by State Government		38,734,000	38,627,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(29,145,602)	(27,294,699)
Supplies and services		(8,691,684)	(10,534,456)
GST payments on purchases		(887,175)	(1,039,323)
Receipts			
Receipts from services		69,397	206,928
GST receipts on sales		7,715	16,886
GST receipts from taxation authority		904,330	935,795
Net cash provided by/(used in) operating activities	23	(37,743,018)	(37,708,868)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current physical assets		(325,344)	(49,903)
Net cash provided by/(used in) investing activities		(325,344)	(49,903)
Net increase/(decrease) in cash and cash equivalents		665,638	868,230
Cash and cash equivalents at the beginning of the period		2,629,663	1,761,433
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	23	3,295,301	2,629,663

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

Schedule of Income and Expense by Service
For the year ending 30 June 2014

	Criminal Prosecutions		Confiscation of Assets		Total	
	2014	2013	2014	2013	2014	2013
	\$	\$	\$	\$	\$	\$
COST OF SERVICES						
<u>Expenses</u>						
Employee benefit expense	26,815,602	25,817,139	2,212,843	2,199,703	29,028,445	28,016,842
Supplies and services	4,183,623	4,416,108	494,169	371,520	4,677,792	4,787,628
Depreciation and amortisation expense	593,704	559,440	49,510	47,056	643,214	606,496
Accommodation expenses	2,890,323	2,803,530	239,502	222,128	3,129,825	3,025,658
Other expenses	2,088,320	3,425,400	252,056	288,173	2,340,375	3,713,573
Total cost of services	36,571,572	37,021,617	3,248,080	3,128,580	39,819,652	40,150,197
<u>Income</u>						
Other revenue	77,371	99,662	-	3,201	77,371	102,863
Total income other than income from State Government	77,371	99,662	-	3,201	77,371	102,863
NET COST OF SERVICES	36,494,202	36,921,955	3,248,080	3,125,379	39,742,281	40,047,334
<u>Income from State Government</u>						
Service appropriation	34,992,000	34,412,000	-	-	34,992,000	34,412,000
Contribution from Confiscation Proceeds Account	1,000,000	1,400,000	3,200,000	3,200,000	4,200,000	4,600,000
Services received free of charge	1,050,358	1,165,181	87,591	-	1,137,949	1,165,181
Total income from State Government	37,042,358	36,977,181	3,287,591	3,200,000	40,329,949	40,177,181
SURPLUS/(DEFICIT) FOR THE PERIOD	548,156	55,226	39,511	74,621	587,668	129,847

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

Schedule of Assets and Liabilities by Service
As at 30 June 2014

	Criminal Prosecutions		Confiscation of Assets		Total	
	2014	2013	2014	2013	2014	2013
	\$	\$	\$	\$	\$	\$
<u>Assets</u>						
Current assets	2,275,894	1,855,147	189,863	156,071	2,465,757	2,011,219
Non-current assets	6,930,733	6,759,154	578,187	568,636	7,508,920	7,327,790
Total assets	9,206,627	8,614,302	768,050	724,707	9,974,677	9,339,009
<u>Liabilities</u>						
Current liabilities	6,544,248	6,677,195	545,945	561,741	7,090,193	7,238,936
Non-current liabilities	1,721,961	1,539,365	143,652	129,504	1,865,613	1,668,869
Total liabilities	8,266,209	8,216,559	689,597	691,245	8,955,806	8,907,805
NET ASSETS	940,418	397,742	78,453	33,461	1,018,871	431,203

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

Summary of Consolidated Account Appropriations and Income Estimates
For the year ending 30 June 2014

	2014 Estimate	2014 Actual	Variance	2014 Actual	2013 Actual	Variance
	\$	\$	\$	\$	\$	\$
<u>Delivery Services</u>						
Item 53 Net amount appropriated to deliver services	29,891,000	31,761,000	1,870,000	31,761,000	31,344,000	417,000
Amount Authorised by Other Statutes						
- <i>Salaries and Allowances Act 1975</i>	2,861,000	3,231,000	370,000	3,231,000	3,068,000	163,000
Total appropriations provided to deliver services	32,752,000	34,992,000	2,240,000	34,992,000	34,412,000	580,000
<u>Capital</u>						
Capital appropriations	-	-	-	-	165,000	(165,000)
<u>Administered Transactions</u>						
Administered Grants and Transfer Payments	100,000	94,634	(5,366)	94,634	145,377	(50,743)
Total Administered Transactions	100,000	94,634	(5,366)	94,634	145,377	(50,743)
GRAND TOTAL	32,852,000	35,086,634	2,234,634	35,086,634	34,722,377	364,257
<u>Details of Expenses by Services</u>						
Criminal Prosecutions	33,746,000	36,571,572	2,825,572	36,571,572	37,021,617	(450,045)
Confiscation of Assets	3,100,000	3,248,080	148,080	3,248,080	3,128,580	119,500
Total Cost of Services	36,846,000	39,819,652	2,973,652	39,819,652	40,150,197	(330,545)
Less total income	(3,650,000)	(4,277,371)	(627,371)	(4,277,371)	(4,702,863)	425,492
Net Cost of Services	33,196,000	35,542,279	2,346,279	35,542,279	35,447,332	94,947
Adjustments	(444,000)	(550,279)	(106,279)	(550,279)	(1,035,332)	485,053
Total appropriations provided to deliver services	32,752,000	34,992,000	2,240,000	34,992,000	34,412,000	580,000
<u>Capital Expenditure</u>						
Purchase of non-current physical assets	515,000	201,903	(313,097)	201,903	49,903	152,000
Adjustments for other funding sources	(515,000)	(201,903)	313,097	(201,903)	115,097	(317,000)
Capital appropriations	-	-	-	-	165,000	(165,000)
<u>Details of Income Estimates</u>						
Income disclosed as Administered Income	100,000	94,634	(5,366)	94,634	145,377	(50,743)

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

Note 26 'Explanatory statement' provides details of any significant variations between estimates and actual results for 2014 and between the actual results for 2014 and 2013.

Office of the Director of Public Prosecutions

Notes to the Financial Statements

For the year ended 30 June 2014

Note 1. Australian Accounting Standards

General

The Office's financial statements for the year ended 30 June 2014 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' includes Standards and Interpretations issued by the Australian Accounting Standard Board (AASB).

The Office has adopted any applicable new and revised Australian Accounting Standards from their operative dates.

Early adoption of standards

The Office cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 Application of Australian Accounting Standards and Other Pronouncements. There has been no early adoption of Australian Accounting Standards that have been issued or amended (but not operative) by the Office for the annual reporting period ended 30 June 2014.

Note 2. Summary of significant accounting policies

(a) General statement

The Office is a not-for-profit entity reporting that prepares general purpose financial statements in accordance with Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB 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 2006* and the Treasurer's instructions impose legislative provisions that govern the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB.

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

(b) Basis of preparation

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

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

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

Note 3 'Judgements made by management in applying accounting policies' discloses judgements that have been made in the process of applying the Office's accounting policies resulting in the most significant effect on amounts recognised in the financial statements.

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

(c) Reporting entity

The reporting entity comprises the Office and no other related bodies.

Mission

The Office's mission is to provide the people of Western Australia with a fair and just criminal prosecution service.

The Office is funded by Parliamentary appropriations. The financial statements encompass all funds through which the Office controls resources to carry on its functions.

Services

The Office provides the following services:

Service 1: Criminal Prosecutions

Comprises prosecutions against people accused of serious breaches of the State's criminal laws.

Service 2: Confiscation of Assets

Comprises proceedings to confiscate property acquired as a result of criminal activity, property used for criminal activity and property of declared drug traffickers.

The Office administers assets, liabilities, income and expenses on behalf of Government which are not controlled by, nor integral to the function of the Office. These administered balances and transactions are not recognised in the principal financial statements of the Office but schedules are prepared using the same basis as the financial statements and are presented at note 31 'Disclosure of administered expenses and income' and note 32 'Administered assets and liabilities'.

(d) Contributed equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, 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 appropriations have been designated as contributions by owners by T1 955 *Contributions by Owners made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed equity.

The transfers 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.

(e) Income

Revenue recognition

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

Sale of goods

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

Provision of services

Revenue is recognised by reference to the stage of completion of transactions.

Interest

Interest is recognised as the interest accrues.

Service appropriations

Service Appropriations are recognised as revenues at fair value in the period in which the Office gains control of the appropriated funds. The Office gains control of appropriated funds at the time those funds are deposited to the bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

Net Appropriation Determination

The Treasurer may make a determination providing for prescribed receipts to be retained for services under the control of the Office. In accordance with the determination specified in the 2013-2014 Budget Statements, the Office retained \$ 77,371 in 2014 (\$102,863 in 2013) from the following:

- Executive vehicle scheme;
- Miscellaneous revenue.

Grants, donations, gifts and other non-reciprocal contributions

Revenue is recognised at fair value when the Office 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 service are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

Gains

Realised and unrealised gains are usually recognised on a net basis. These include gains arising on the disposal of non-current assets.

(f) Property, plant and equipment

Capitalisation/expensing of assets

Items of property, plant and equipment costing \$5,000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income (*other than where they form part of a group of similar items which are significant in total*).

Initial recognition and measurement

Property, plant and equipment are initially recognised at cost.

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

Subsequent measurement

Subsequent to initial recognition as an asset, the historical cost model is used for plant and equipment. All items of property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Derecognition

Upon disposal or derecognition of an item of property, plant and equipment, any revaluation surplus relating to that asset is retained in the asset revaluation surplus.

Depreciation

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

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

Leasehold improvements	13 years
Computer hardware	3 years
Office equipment	5 years

(g) Intangible assets

Capitalisation/expensing of assets

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 or more are capitalised. The cost of utilising the assets is expensed (amortised) over their useful life.

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

Intangible assets are initially recognised at cost. For assets acquired at no cost or nominal cost, 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 which is reviewed annually) on the straight line basis. All intangible assets controlled by the Office have a finite useful life and zero residual value.

The expected useful lives for each class of intangible asset are:

Licenses 3 years

Computer software 3-5 years

Licenses

Licenses have a finite useful life and are carried at cost less accumulated amortisation and accumulated impairment losses.

Computer software

Software that is an integral part of the related hardware is recognised as plant and equipment. Software that is not an integral part of the related hardware is recognised as an intangible asset. Software costing less than \$5,000 is expensed in the year of acquisition.

(h) Impairment of assets

Property, plant and equipment assets are tested for any indication of impairment at the end of each reporting period. 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. When an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit or loss. Where a previously revalued asset is written down to recoverable amount, the loss is recognised as a revaluation decrement in other comprehensive income. As the Office is a not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in 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 the asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

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

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

(h) Leases

The Office has not entered into any finance leases.

The Office holds operating leases for buildings and motor vehicles. Lease payments are expensed on a straight line basis over the lease term as this represents the pattern of benefits derived from the leased properties.

(i) Financial instruments

In addition to cash, the Office has two categories of financial instrument:

- Receivables; and
- Financial liabilities measured at amortised cost.

Financial instruments 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

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

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

(j) Cash and cash equivalents

For the purpose of the Statement of Cash Flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value, and bank overdrafts.

(k) Accrued salaries

Accrued salaries represent the amount due to staff but unpaid at the end of the financial year. Accrued salaries are generally settled within a fortnight of the financial year end. The Office considers the carrying amount of accrued salaries to be equivalent to its fair value.

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

(l) Amounts receivable for services (holding account)

The Office receives funding on an accrual basis. The appropriations are paid partly in cash and partly as an asset (holding account receivable). The accrued amount receivable is accessible on the emergence of the cash funding requirement to cover leave entitlements and asset replacement.

(m) Receivables

Receivables are recognised at original invoice amount less an allowance for any 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 Office will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days.

(n) Payables

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

(o) Provisions

Provisions are liabilities of uncertain timing or 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 the end of each reporting period.

Provisions - employee benefits

All annual leave and long service leave provisions are in respect of employees' services up to the end of the reporting period.

Annual leave

Annual leave is not expected to be settled wholly within 12 months after the end of the reporting period and is therefore considered to be 'other long-term employee benefits'. The annual leave liability is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

The provision for annual leave is classified as a current liability as the Office does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

Long service leave

Long service leave is not expected to be settled wholly within 12 months after the end of the reporting period and is therefore recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Unconditional long service leave provisions are classified as current liabilities as the Office does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period. Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Office has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

Purchased Leave

The provision for purchased leave relates to Public Service employees who have entered into an agreement to self-fund up to an additional 10 weeks leave per calendar year. The provision recognises the value of salary set aside for employees and is measured at the undiscounted amounts expected to be paid when the liabilities are settled.

Superannuation

The Government Employees Superannuation Board (GESB) and other fund providers administer public sector superannuation arrangements in Western Australia in accordance with legislative requirements. Eligibility criteria for membership in particular schemes for public sector employees vary according to commencement and implementation dates.

Eligible employees contribute to the Pension Scheme, a defined benefit pension scheme closed to new members since 1987, or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme closed to new members since 1995.

Employees commencing employment prior to 16 April 2007 who were not members of either the Pension Scheme or the GSS 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). From 30 March 2012, existing members of the WSS or GESBS and new employees have been able to choose their preferred superannuation fund provider. The Office makes contributions to GESB or other fund providers on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. Contributions to these accumulation schemes extinguish the Office's liability for superannuation charges in respect of employees who are not members of the Pension Scheme or GSS.

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

The Office has no liabilities under the Pension Scheme or the GSS. The liabilities for the unfunded Pension Scheme and the unfunded GSS transfer benefits attributable to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS obligations are funded by concurrent contributions made by the Department to the GESB.

The GESB makes all benefit payments in respect of the Pension Scheme and GSS, and is recouped from the Treasurer for the employer's share.

Provisions – other

Employment on-costs

Employment on-costs, including workers' compensation insurance, 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 included as part of 'Other expenses' and are not included as part of the Office's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

(p) Superannuation expense

Superannuation expense is recognised in the profit or loss of the Statement of Comprehensive Income and comprises employer contributions paid to the GSS (concurrent contributions), the WSS, the GESBS, or other superannuation funds. The employer contribution paid to the GESB in respect of the GSS is paid back into the Consolidated Account by the GESB.

(q) Services received free of charge or for nominal cost

Services received free of charge or for nominal cost that the Office would otherwise purchase, are recognised as income at the fair value of the services where they can be reliably measured. A corresponding expense is recognised for services received.

Services received from other State Government agencies are separately disclosed under Income from State Government in the Statement of Comprehensive Income.

(r) Comparative figures

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

Note 3. Judgements made by management in applying accounting policies

The preparation of financial statements requires management to make judgements about the application of accounting policies that have a significant effect on the amounts recognised in the financial statements. The Office evaluates these judgements regularly.

Operating lease commitments

The Office has entered into a commercial lease and has determined that the lessor retains substantially all the risks and rewards incidental to ownership. Accordingly, this lease has been classified as an operating lease.

Note 4. Key sources of estimation uncertainty

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Long Service Leave

Several estimations and assumptions used in calculating the Office's long service leave provision include expected future salary rates, discount rates, employee retention rates and expected future payments. Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

Note 5. Disclosure of changes in accounting policy and estimates

Initial application of an Australian Accounting Standard

The Office has applied the following Australia Accounting Standards effective for annual reporting beginning on or after 1 July 2013 that impacted on the Office.

AASB 13	<p><i>Fair Value Measurement</i></p> <p><i>This Standard defines fair value, sets out a framework for measuring fair value and requires additional disclosures for assets and liabilities measured at fair value. There is no financial impact.</i></p>
AASB 119	<p><i>Employee Benefits</i></p> <p><i>This Standard supersedes AASB 119 (October 2010), making changes to the recognition, presentation and disclosure requirements.</i></p> <p><i>The Office assessed employee leave patterns to determine whether annual leave is a short-term or other long-term employee benefit. The resultant discounting of annual leave liabilities that were previously measured at the undiscounted amounts is not material.</i></p>
AASB 1048	<p><i>Interpretation of Standards</i></p> <p><i>This Standard supersedes AASB 1048 (June 2012), enabling references to the Interpretations in all other Standards to be updated by reissuing the service Standard. There is no financial impact.</i></p>
AASB 2011-8	<p><i>Amendments to Australian Accounting Standards arising from AASB 13 [AASB 1, 2, 3, 4, 5, 7, 9, 2009-11, 2010-7, 101, 102, 108, 110, 116, 117, 118, 119, 120, 121, 128, 131, 132, 133, 134, 136, 138, 139, 140, 141, 1004, 1023 & 1038 and Int 2, 4, 12, 13, 14, 17, 19, 131 & 132]</i></p> <p><i>This Standard replaces the existing definition and fair value guidance in other Australian Accounting Standards and Interpretations as the result of issuing AASB 13 in September 2011. There is no financial impact.</i></p>
AASB 2011-10	<p><i>Amendments to Australian Accounting Standards arising from AASB 119 (September 2011)[AASB 1, 8, 101, 124, 134, 1049 & 2011-8 and Int 14]</i></p> <p><i>This Standard makes amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 119 in September 2011. The resultant discounting of annual leave liabilities that were previously measured at the undiscounted amounts is not material.</i></p>
AASB 2012-2	<p><i>Amendments to Australian Accounting Standards – Disclosures – Offsetting Financial Assets and Financial Liabilities [AASB 7 & 132]</i></p> <p><i>This Standard amends the required disclosures in AASB 7 to include information that will enable users of an entity's financial statements to evaluate the effect or potential effect of netting arrangements, including rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities, on the entity's financial position. There is no financial impact.</i></p>
AASB 2012-5	<p><i>Amendments to Australian Accounting Standards arising from Annual Improvements 2009-11 Cycle [AASB 1, 101, 116, 132 & 134 and Int 2]</i></p> <p><i>This Standard makes amendments to the Australian Accounting Standards and Interpretations as a consequence of the annual improvements process. There is no financial impact.</i></p>
AASB 2012-6	<p><i>Amendments to Australian Accounting Standards – Mandatory Effective Date of AASB 9 and Transition Disclosures [AASB 9, 2009-11, 2010-7, 2011-7 & 2011-8]</i></p> <p><i>This Standard amends the mandatory effective date of AASB 9 Financial Instruments to 1 January 2015 (instead of 1 January 2013). Further amendments are also made to numerous consequential amendments arising from AASB 9 that will now apply from 1 January 2015. There is no financial impact.</i></p>
AASB 2012-9	<p><i>Amendment to AASB 1048 arising from the Withdrawal of Australian Int 1039</i></p> <p><i>The withdrawal of Int 1039 Substantive Enactment of Major Tax Bills in Australia has no financial impact for the Office during the reporting period and at balance date. Measurement of tax assets and liabilities continues to be measured in accordance with enacted or substantively enacted tax law pursuant to AASB 112.46-47.</i></p>

AASB 2012-10	<p><i>Amendments to Australian Accounting Standards – Transition Guidance and Other Amendments [AASB 1, 5, 7, 8, 10, 11, 12, 13, 101, 102, 108, 112, 118, 119, 127, 128, 132, 133, 134, 137, 1023, 1038, 1039, 1049 & 2011-7 and Int 12]</i></p> <p><i>The Standard introduces a number of editorial alterations and amends the mandatory application date of Standards for not-for-profit entities accounting for interests in other entities. There is no financial impact.</i></p>
AASB 2013-9	<p><i>Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments.</i></p> <p><i>Part A of this omnibus Standard makes amendments to other Standards arising from revisions to the Australian Accounting Conceptual Framework for periods ending on or after 20 December 2013. Other Parts of this Standard become operative in later periods. There is no financial impact for Part A of the Standard.</i></p>

Future impact of Australian Accounting Standards not yet operative

The Office cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements*. Consequently, the Office has not applied early any of following Australian Accounting Standards that have been issued that may impact the Office. Where applicable, the Office plans to apply these Australian Standards from their application date.

		Operative for reporting periods beginning on/after
AASB 9	<p><i>Financial Instruments</i></p> <p><i>This Standard supersedes AASB 139 Financial Instruments: Recognition and Measurement, introducing a number of changes to accounting treatments.</i></p> <p><i>The mandatory application date of this Standard was amended to 1 January 2018 by AASB 2014-1 Amendments to Australian Accounting Standards. The Office has not yet determined the application or the potential impact of the Standard.</i></p>	1 Jan 2018
AASB 10	<p><i>Consolidated Financial Statements</i></p> <p><i>This Standard, issued in August 2011, supersedes AASB 127 Consolidated and Separate Financial Statements and Int 112 Consolidation – Special Purpose Entities, introducing a number of changes to accounting treatments.</i></p> <p><i>Mandatory application of this Standard was deferred for not-for-profit entities by AASB 2012-10 Amendments to Australian Accounting Standards – Transition Guidance and Other Amendments. The adoption of the new Standard has no financial impact for the Office of the Director of Public Prosecutions as it doesn't impact accounting for related bodies and the Office has no interests in other entities.</i></p>	1 Jan 2014
AASB 11	<p><i>Joint Arrangements</i></p> <p><i>This Standard, issued in August 2011, supersedes AASB 131 Interests in Joint Ventures, introduces new principles for determining the type of joint arrangement that exists, which are more aligned to the actual rights and obligations of the parties to the arrangement.</i></p> <p><i>Mandatory application of this Standard was deferred for not-for-profit entities by AASB 2012-10. There is no financial impact for the Office of the Director of Public Prosecutions as the new standard continues to require the recognition of the Office's share of assets and share of liabilities for the unincorporated joint operation.</i></p>	1 Jan 2014

AASB 12	<p><i>Disclosure of Interests in Other Entities</i></p> <p><i>This Standard, issued in August 2011, supersedes disclosure requirements in AASB 127 Consolidated and Separate Financial Statements, AASB 128 Investments in Associates and AASB 131 Interests in Joint Ventures.</i></p> <p><i>Mandatory application of this Standard was deferred for not-for-profit entities by AASB 2012-10. There is no financial impact.</i></p>	1 Jan 2014
AASB 14	<p><i>Regulatory Deferral Accounts</i></p> <p><i>The Office has not yet determined the application or the potential impact of the Standard.</i></p>	1 Jan 2016
AASB 127	<p><i>Separate Financial Statements</i></p> <p><i>This Standard, issued in August 2011, supersedes AASB 127 Consolidated and Separate Financial Statements removing the consolidation requirements of the earlier standard whilst retaining accounting and disclosure requirements for the preparation of separate financial statements. Mandatory application was deferred for not-for-profit entities by AASB 2012-10. There is no financial impact.</i></p>	1 Jan 2014
AASB 1031	<p><i>Materiality</i></p> <p><i>This Standard supersedes AASB 1031(February 2010), removing Australian guidance on materiality not available in IFRSs and refers to guidance on materiality in other Australian pronouncements. There is no financial impact.</i></p>	1 Jan 2014
AASB 1055	<p><i>Budgetary Reporting</i></p> <p><i>This Standard requires specific budgetary disclosures in the general purpose financial statements of not-for-profit entities within the GGS. The Office will be required to disclose additional budgetary information and explanations of major variances between actual and budgeted amounts, though there is no financial impact.</i></p>	1 Jul 2014
AASB 2009-11	<p><i>Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Int 10 & 12]</i></p> <p><i>[modified by AASB 2010-7]</i></p>	1 Jan 2015
AASB 2010-7	<p><i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Int 2, 5, 10, 12, 19 & 127]</i></p> <p><i>This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010.</i></p> <p><i>AASB 2012-6 amended the mandatory application date of this Standard to 1 January 2015. The Office has not yet determined the application or potential impact of the Standard.</i></p>	1 Jan 2015
AASB 2011-7	<p><i>Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards [AASB 1, 2, 3, 5, 7, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 & 1038 and Int 5, 9, 16 & 17]</i></p> <p><i>This Standard gives effect to consequential changes arising from the issuance of AASB 10, AASB 11, AASB 127 Separate Financial Statements and AASB 128 Investments in Associates and Joint Ventures. For not-for-profit entities it applies to annual reporting periods beginning on or after 1 January 2014. The Office has not yet determined the application or the potential impact of the Standard.</i></p>	1 Jan 2014

AASB 2012-3	<p><i>Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132]</i></p> <p><i>This Standard adds application guidance to AASB 132 to address inconsistencies identified in applying some of the offsetting criteria, including clarifying the meaning of “currently has a legally enforceable right of set-off” and that some gross settlement systems may be considered equivalent to net settlement.</i></p> <p><i>The Office does not routinely hold financial assets and financial liabilities that it intends to settle on a net basis, therefore there is no financial impact.</i></p>	1 Jan 2014
AASB 2013-3	<p><i>Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets.</i></p> <p><i>This Standard introduces editorial and disclosure changes. There is no financial impact.</i></p>	1 Jan 2014
AASB 2013-8	<p><i>Amendments to Australian Accounting Standards Australian Implementation Guidance for Not-for-Profit Entities – Control and Structured Entities [AASB 10, 12 & 1049].</i></p> <p><i>The amendments, issued in October 2013, provide significant guidance in determining whether a not-for-profit entity controls another entity when financial returns are not a key attribute of the investor’s relationship. The Standard has no financial impact in its own right, rather the impact results from the adoption of the amended AASB 10.</i></p>	1 Jan 2014
AASB 2013-9	<p><i>Amendments to Australian Accounting Standards Conceptual Framework, Materiality and Financial Instruments.</i></p> <p><i>This omnibus Standard makes amendments to other Standards arising from the deletion of references to AASB 1031 in other Standards for periods beginning on or after 1 January 2014 (Part B), and, defers the application of AASB 9 to 1 January 2017 (Part C). The application date of AASB 9 was subsequently deferred to 1 January 2018 by AASB 2014-1. The Office has not yet determined the application or the potential impact of AASB 9, otherwise there is no financial impact for Part B.</i></p>	1 Jan 2014 1 Jan 2017
AASB 2014-1	<p><i>Amendments to Australian Accounting Standards</i></p> <p><i>The Office has not yet determined the application or the potential impact of the Standard.</i></p>	1 Jul 2014 1 Jan 2015 1 Jan 2016 1 Jan 2018

Note 6. Employee benefits expense

	2014	2013
	\$	\$
Wages and salaries ^(a)	26,093,338	25,278,608
Superannuation - defined contribution plans ^(b)	2,461,122	2,262,640
Other employee related expenses ^(c)	473,986	475,594
	29,028,445	28,016,842

(a) Includes the value of the fringe benefit to the employee plus the fringe benefit tax component, leave entitlements including superannuation contribution component.

(b) Defined contribution plans include West State, Gold State, Super Choice Schemes and GESB Super Scheme (contributions paid).

(c) Includes the value of the fringe benefit to the employee plus the fringe benefit tax component.

Employment on-costs expenses, such as workers' compensation insurance are included at note 10 'Other expenses'.

Employment on-costs liability is included in note 21 'Provisions'.

Note 7. Supplies and Services

	2014	2013
	\$	\$
Communications	141,168	169,181
Consultants and contractors	3,173,789	3,040,232
Consumables	589,085	681,500
Staff travel and accommodation	249,055	237,496
Miscellaneous	524,694	659,219
	4,677,792	4,787,628

Depreciation and amortisation**Note 8. expense**

	2014	2013
	\$	\$
<u>Depreciation</u>		
Leasehold improvements	388,771	372,520
Computer hardware	53,283	38,774
Office equipment	26,100	35,275
Total depreciation	468,154	446,569
<u>Amortisation</u>		
Intangible assets	175,060	159,927
Total amortisation	175,060	159,927
Total depreciation and amortisation	643,214	606,496

	2014	2013
	\$	\$
Wages and salaries ^(a)	26,093,338	25,278,608
Superannuation - defined contribution plans ^(b)	2,461,122	2,262,640
Other employee related expenses ^(c)	473,986	475,594
	29,028,445	28,016,842

(a) Includes the value of the fringe benefit to the employee plus the fringe benefit tax component, leave entitlements including superannuation contribution component.

(b) Defined contribution plans include West State, Gold State, Super Choice Schemes and GESB Super Scheme (contributions paid).

Note 9. Accommodation expenses

	2014	2013
	\$	\$
Building rental operating lease expense	3,129,825	3,025,658
	3,129,825	3,025,658

Note 10. Other expenses

	2014	2013
	\$	\$
Witness expenses	594,559	711,157
Doubtful debts expense	12,722	19,095
Equipment and vehicles operating lease expense	164,056	178,050
Building and equipment repairs and maintenance	127,511	118,587
Litigation Costs	230,675	211,612
External brief out expense	1,162,474	2,437,257
Other expenses ^(a)	48,379	37,815
	2,340,375	3,713,573

(a) Includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liability is included at note 21 'Provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Note 11. Other revenue

	2014	2013
	\$	\$
Contributions to motor vehicle scheme	49,455	47,960
Workers' compensation	-	39,406
Recoup	27,328	14,100
Other revenue	588	1,397
	77,371	102,863

Note 12. Income from State Government

	2014	2013
	\$	\$
Appropriation received during the period:		
Service appropriations ^(a)	34,992,000	34,412,000
Contributions from Confiscation Proceeds Account ^(b)	4,200,000	4,600,000
	39,192,000	39,012,000
Services received free of charge ^(c)		
Determined on the basis of the following estimates provided by agencies:		
Department of the Attorney General		
- Corporate services	1,004,352	917,757
- State Solicitor's Office	81,365	201,329
Department of Finance		
- Building and Management Works	7,809	6,556
Landgate		
- Valuation services	44,423	39,539
	1,137,949	1,165,181
	40,329,949	40,177,181

(a) Service appropriations fund the net cost of services delivered. Appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year.

(b) At the direction of the Attorney General, money is paid out of the Confiscation Proceeds Account to the Office for reimbursement of costs associated with administering the Criminal Property Confiscation Act 2000.

(c) Services received free of charge or for nominal cost are recognised as revenue at fair value of the assets and/or services that can be reliably measured and which would have been purchased if they were not donated. Contribution of assets or services in the nature of contributions by owners, are recognised direct to entity.

Note 13. Restricted cash and cash equivalents

	2014	2013
	\$	\$
<u>Non-current</u>		
Accrued salaries suspense account ^(a)	930,000	796,000
	930,000	796,000

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

Note 14. Receivables

	2014	2013
	\$	\$
<u>Current</u>		
Receivables	41,939	66,661
Allowances for impairment of receivables	(29,090)	(19,095)
GST Receivable	87,609	111,611
Total current	100,457	159,177

Reconciliation of changes in the allowance for impairment of receivables:

Balance at start of period	19,095	-
Doubtful debts expense	12,722	19,095
Amounts written off during the period	-	-
Miscellaneous Other	(2,727)	-
Balance at end of period	29,090	19,095

Note 15. Amounts receivable for services (holding account)

	2014	2013
	\$	\$
Current	-	-
Non-Current	3,862,000	3,497,000
	3,862,000	3,497,000

Represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

Note 16. Other assets

	2014	2013
	\$	\$
<u>Current</u>		
Prepayments	-	18,379
Total current	-	18,379

Note 17. Property, plant and equipment

	2014	2013
	\$	\$
<u>Leasehold improvements</u>		
At cost	5,203,961	5,163,600
Accumulated depreciation	(2,918,857)	(2,530,085)
	<u>2,285,105</u>	<u>2,633,515</u>
<u>Computer hardware</u>		
At cost	449,645	306,403
Accumulated depreciation	(294,606)	(241,324)
	<u>155,038</u>	<u>65,079</u>
<u>Office equipment</u>		
At cost	358,814	360,646
Accumulated depreciation	(300,215)	(294,247)
	<u>58,599</u>	<u>66,399</u>
	<u>2,498,742</u>	<u>2,764,993</u>

Reconciliation

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

Property, Plant and Equipment				
Asset Reconciliation				
	Leasehold improvements	Computer hardware ^(a)	Office equipment	Total
2014	\$	\$	\$	\$
Carrying amount at start of period	2,633,515	65,079	66,399	2,764,993
Transferred to Assets	-	-	-	-
Transferred to Intangible Assets	-	-	-	-
Additions	40,361	143,242	18,300	201,903
Disposals	-	-	-	-
Depreciation	(388,771)	(53,283)	(26,100)	(468,154)
Carrying amount at end of period	2,285,104	155,039	58,599	2,498,742
	Leasehold improvements	Computer hardware ^(a)	Office equipment	Total
2013	\$	\$	\$	\$
Carrying amount at start of period	3,006,034	79,279	76,346	3,161,659
Transferred to Assets	-	-	-	-
Transferred to Intangible Assets	-	-	-	-
Additions	-	24,575	25,328	49,903
Disposals	-	-	-	-
Depreciation	(372,520)	(38,774)	(35,275)	(446,569)
Carrying amount at end of period	2,633,515	65,079	66,399	2,764,993

Note 18. Intangible assets

	2014 \$	2013 \$
<u>Licences</u>		
At cost	141,641	18,200
Accumulated amortisation	(56,839)	(18,200)
	<u>84,802</u>	<u>-</u>
<u>Computer Software</u>		
At cost	747,994	747,994
Accumulated amortisation	(614,618)	(478,197)
	<u>133,376</u>	<u>269,797</u>
Total intangible assets	<u>218,178</u>	<u>269,797</u>

Reconciliations:

Intangible assets	2014	2013
Licences		
Carrying amount at start of period	-	2,924
Additions	123,441	-
Amortisation	(38,639)	(2,924)
Carrying amount at end of period	<u>84,802</u>	<u>-</u>
Computer software		
Carrying amount at start of period	269,797	426,800
Transferred from Assets		
Amortisation	(136,421)	(157,003)
Carrying amount at end of period	<u>133,376</u>	<u>269,797</u>

Note 19. Impairment of assets

There were no indications of impairment to property, plant and equipment, and intangible assets at 30 June 2014.

The Office held no goodwill or intangible assets with an indefinite useful life during the reporting period and at the end of the reporting period there were no intangible assets not yet available for use.

Note 20. Payables

	2014	2013
	\$	\$
<u>Current</u>		
Trade payables	242,727	85,679
Accrued expenses	419,242	378,435
Accrued salaries and wages	701,000	646,200
Other current liabilities	4,512	149,992
Total current	1,367,481	1,260,306

Note 21. Provisions

	2014	2013
	\$	\$
<u>Current</u>		
<i>Employee benefits provision</i>		
Annual leave ^(a)	2,154,125	2,198,138
Long service leave ^(b)	3,481,259	3,790,502
Purchased leave	82,204	(15,467)
	5,717,588	5,973,173
<i>Other provisions</i>		
Employment on-costs ^(c)	5,124	5,457
	5,124	5,457
	5,722,712	5,978,630
<u>Non-current</u>		
<i>Employee benefits provision</i>		
Long service leave ^(b)	1,863,931	1,667,360
	1,863,931	1,667,360
<i>Other provisions</i>		
Employment on-costs ^(c)	1,682	1,509
	1,682	1,509
	1,865,613	1,668,869

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

	2014	2013
	\$	\$
Within 12 months of the end of the reporting period	1,540,005	1,503,827
More than 12 months after the end of the reporting period	614,120	694,312
	2,154,125	2,198,139

(b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2014	2013
	\$	\$
Within 12 months of the end of the reporting period	1,483,242	1,281,778
More than 12 months after the end of the reporting period	3,861,949	4,176,084
	5,345,191	5,457,862

(c) The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including worker's compensation insurance. The provision is the present value of expected future payments.

Movement in Other Provisions

Movements in each class of provisions during the financial year, other than employee benefits are set out below.

	2014	2013
	\$	\$
<u>Employment on-cost provision</u>		
Carrying amount at start of period	6,966	6,416
Payments/other sacrifices of economic benefits	(160)	550
Carrying amount at end of the period	6,806	6,966

Note 22. Equity

The Government holds the equity interest in the Office on behalf of the community. Equity represents the residual interest in the net assets of the Office. The asset revaluation surplus represents that portion of equity resulting from the revaluation of non-current assets.

Contributed Equity

	2014	2013
	\$	\$
Balance at start of period	7,137,760	6,972,760
<u>Contributions by owners</u>		
Capital appropriation	-	165,000
Total contributions by owners	-	165,000
Balance At End Of Period	7,137,760	7,137,760

Accumulated surplus/(deficit)

	2014	2013
	\$	\$
Balance at start of period	(6,706,557)	(6,836,404)
Result for the period	587,668	129,847
Balance at end of year	(6,118,889)	(6,706,557)
Total Equity at end of period	1,018,871	431,203

Note 23. Notes to the Statement of Cash Flows

Reconciliation of cash

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

	2014	2013
	\$	\$
Cash advances	2,000	2,000
Cash and cash equivalents	2,363,300	1,831,663
Restricted cash and cash equivalents	930,000	796,000
	3,295,301	2,629,663

Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities

	2014	2013
	\$	\$
Net cost of services	(39,742,281)	(40,047,334)
<u>Non-cash items:</u>		
Depreciation and amortisation expense	643,214	606,496
Services received free of charge	1,137,949	1,165,181
<u>(Increase)/decrease in assets:</u>		
Current receivables ^(a)	34,718	144,388
Other current assets	18,379	(834)
<u>Increase/(decrease) in liabilities:</u>		
Current payables ^(a)	107,175	(126,420)
Current provisions	(162,918)	708,130
Non-current provisions	196,744	(89,038)
Net GST (receipts)/payments ^(b)	(24,870)	86,642
Change in GST in receivables/payables ^(c)	48,872	(156,080)
Net cash provided by/(used in) operating activities	(37,743,018)	(37,708,868)

Note that the Australian Taxation Office (ATO) receivable/payable in respect of GST and the receivable/payable in respect of the sale/purchase of non-current assets are not included in these

- (a) items as they do not form part of the reconciling items.
- (b) This is the net GST paid/received, i.e cash transaction.
- (c) This reverses out the GST in receivables and payables.

Note 24. Commitments

The commitments below are inclusive of GST where relevant

Non-cancellable operating lease commitments

	2014	2013
	\$	\$
Commitments for minimum lease payments are payable as follows:		
Within 1 year	2,111,445	2,043,968
Later than 1 year and not later than 5 years	8,013,549	7,807,995
Later than 5 years	1,949,295	3,773,699
	12,074,289	13,625,662

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

The motor vehicle lease is a non-cancellable lease with a three year term, with lease payments monthly. New vehicle leases are negotiated at the end of this period, the number of the vehicle leases being subject to the Commission's operational needs.

Capital expenditure commitments

	2014	2013
	\$	\$
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year	202,116	118,212
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-
	202,116	118,212

Other expenditure commitments

	2014	2013
	\$	\$
Other expenditure commitments in relation to software maintenance contracted for at the end of the reporting period but not recognised as liabilities, are payable as follows		
Within 1 year	27,369	141,113
Later than 1 year and not later than 5 years	23,515	50,885
Later than 5 years	-	-
	50,884	191,998

Note 25. Event occurring after the balance sheet date

There were no events occurring after the reporting date that impact on the financial statements.

Note 26. Explanatory Statement

Significant variations between estimates and actual results for income and expense as presented in the financial statement titled 'Summary of Consolidated Account Appropriations and Income Estimates' are shown below. Significant variations are considered to be greater than 10% or \$1 million.

Total appropriations provided to deliver services

Significant variances between estimate and actual for 2014

	2014 Estimate \$	2014 Actual \$	Variance \$
Total Service Appropriation	(32,752,000)	(34,992,000)	2,240,000

Due to Mid Year Review decisions that increased funding for the Appeals and Dangerous Sex Offenders teams by \$1.5 million for payroll and on costs. In addition funding for the decommissioning project of \$ 562K contributed to the increase.

Other Income

Significant variances between estimate and actual for 2014

	2014 Estimate \$	2014 Actual \$	Variance \$
Other Income	3,650,000	4,277,371	(627,371)

The variation in other income is primarily due to a one off contribution of \$600K from the the Confiscation Proceeds Account in 2013-14.

Service expenditure

Significant variances between estimate and actual for 2014

	2014 Estimate \$	2014 Actual \$	Variance \$
Criminal Prosecutions	33,746,000	36,571,572	2,825,572
Confiscation of Assets	3,100,000	3,248,080	148,080

The variation in expenses due to project costs incurred in decommissioning finance and payroll functions from Shared Services in 2013-14.

Capital contribution

Significant variances between actual results for 2014 and 2013

	2014	2013	Variance
	\$	\$	\$
Capital contribution	-	165,000	(165,000)
There is no Capital contribution in 2014.			

Total administered transactions

Significant variances between actual results for 2014 and 2013

	2014	2013	Variance
	\$	\$	\$
Administered Grants and Transfer Payments			
- Proceeds of Crime (Misuse of Drugs Act 1981)	94,634	145,377	(50,743)

The variances related to administered transactions and Administered Income reflect the difference in amounts paid in relation to the Misuse of Drugs Act 1981. Due to the nature of this income stream, it is impossible to forecast income with any certainty. It also means that large fluctuations in income may be apparent between years.

Note 27. Financial instruments

(a) Financial risk management objectives and policies

Financial Instruments held by the Office are cash and cash equivalents, restricted cash and cash equivalents, and receivables and payables. The Office has limited exposure to financial risks. The Office's overall risk management program focuses on managing the risks identified below.

Credit risk

Credit risk arises when there is the possibility of the Office's receivables defaulting on their contractual obligations resulting in financial loss to the Office.

The maximum exposure to credit risk at the end of the reporting period in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any allowance for impairment, as shown in the table at note 27(c) 'Financial instrument disclosures' and Note 14 'Receivables'.

Credit risk associated with the Office's financial assets is minimal because the main receivable is amounts receivable for services (holding account). For receivables other than government, the Office trades only with recognised, creditworthy third parties. The Office 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 Office's exposure to bad debts is minimal. At the end of the reporting period there are no significant concentrations of credit risk.

Liquidity risk

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

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

The Office 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 Office's income or value of its holdings of financial instruments. The Office does not trade in foreign currency and is not materially exposed to other price risks.

Other than as detailed in the Interest rate sensitivity analysis table at Note 27(c), the Office is not exposed to interest rate risk because all other cash and cash equivalents and restricted cash are non-interest bearing, and the Office has no borrowings.

(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 end of the reporting period are:

	2014	2013
	\$	\$
<u>Financial Assets</u>		
Cash and cash equivalents	2,365,300	1,833,663
Restricted cash and cash equivalents	930,000	796,000
Loans and receivables ^(a)	3,874,849	3,544,567
<u>Financial Liabilities</u>		
Financial liabilities measured at amortised cost	1,367,481	1,260,306

(a) The amount of loans and receivables excludes GST recoverable from the ATO (statutory receivable).

(c) Financial Instrument disclosures

Credit Risk

The following table details the Office's maximum exposure to credit risk, and the ageing analysis of financial assets. The Office's maximum exposure to credit risk at the end of the reporting period is the carrying amount of the financial assets as shown below. The table discloses the ageing of financial assets that are past due but not impaired and impaired in financial assets. The table is based on information provided to senior management of the Office.

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

Aged analysis of financial assets

	Carrying Amount \$	Not past due and not impaired \$	<u>Past due but not impaired</u>					Impaired financial assets \$
			Up to 1 month \$	1-3 months \$	3 months to 1 year \$	1-5 years \$	More than 5 Years \$	
2014								
Cash and cash equivalents	2,365,300	2,365,300	-	-	-	-	-	-
Restricted cash and cash equivalent	930,000	930,000	-	-	-	-	-	-
Receivables ^(a)	12,849	-	-	-	12,849	-	-	-
Amounts receivable for services	3,862,000	3,862,000	-	-	-	-	-	-
	7,170,150	7,157,301	-	-	12,849	-	-	-
2013								
Cash and cash equivalents	1,833,663	1,833,663	-	-	-	-	-	-
Restricted cash and cash equivalent	796,000	796,000	-	-	-	-	-	-
Receivables ^(a)	47,567	16,793	-	2,813	26,496	1,465	-	-
Amounts receivable for services	3,497,000	3,497,000	-	-	-	-	-	-
	6,174,230	6,143,456	-	2,813	26,496	1,465	-	-

(a) The amount of receivables excludes the GST recoverable from the ATO (statutory receivable).

Liquidity Risk and interest rate exposure

The following table details the Office's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amounts of each item.

Interest rate exposure and maturity analysis of financial assets and financial liabilities

	Weighted average effective interest Rate %	<u>Interest rate exposure</u>				<u>Maturity Dates</u>				
		Carrying Amount \$	Fixed interest rate \$	Variable interest rate \$	Non-interest bearing \$	Total Nominal Amount \$	Up to 1 months \$	3 months to		More than 5 years \$
								1-3months \$	1 year \$	
2014										
<u>Financial Assets</u>										
Cash and cash equivalents		2,365,300	-	-	2,365,300	2,365,300	2,365,300	-	-	-
Restricted cash and cash equivalent		930,000	-		930,000	930,000	-	-	-	930,000
Receivables ^(a)		12,849	-	-	12,849	12,849	12,849	-	-	-
Amounts receivable for services		3,862,000	-	-	3,862,000	3,862,000	-	-	540,000	1,505,000
		7,170,150	-	-	7,170,150	7,170,150	2,378,150	-	540,000	2,435,000
<u>Financial Liabilities</u>										
Payables		1,367,481	-	-	1,367,481	1,367,481	1,367,481	-	-	-
		1,367,481	-	-	1,367,481	1,367,481	1,367,481	-	-	-

(a) The amount of receivables excludes the GST recoverable from the ATO (statutory receivable).

Interest rate exposure and maturity analysis of financial assets and financial liabilities

	Weighted average effective interest Rate %	Interest rate exposure				Maturity Dates				
		Carrying Amount \$	Fixed interest rate \$	Variable interest rate \$	Non- interest bearing \$	Total Nominal Amount \$	Up to 1 months \$	3 months to		More than 5 years \$
								1-3months \$	1 year \$	
2013										
<u>Financial Assets</u>										
Cash and cash equivalents		1,833,663	-	-	1,833,663	1,833,663	1,833,663	-	-	-
Restricted cash and cash equivalent		796,000	-	-	796,000	796,000	-	-	796,000	-
Receivables ^(a)		47,567	-	-	47,567	47,567	47,567	-	-	-
Amounts receivable for services		3,497,000	-	-	3,497,000	3,497,000	-	-	50,000	200,000
		6,174,230	-	-	6,174,230	6,174,230	1,881,230	-	-	996,000
<u>Financial Liabilities</u>										
Payables		1,260,306	-	-	1,260,306	1,260,306	1,260,306	-	-	-
		1,260,306	-	-	1,260,306	1,260,306	1,260,306	-	-	-

(a) The amount of receivables excludes the GST recoverable from the ATO (statutory receivable).

Note 28. Remuneration of senior officers

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

	2014	2013
\$		
140,001 - 150,000	1	-
170,001 - 180,000	-	1
220,001 - 230,000	-	1
270,001 - 280,000	-	1
280,001 - 290,000	-	1
320,001 - 330,000	1	-
330,001 - 340,000	-	2
360,001 - 370,000	1	1
370,001 - 380,000	1	1
380,001 - 390,000	1	-
390,001 - 400,000	2	-
420,001 - 430,000	-	-
460,001 - 470,000	-	1
470,001 - 480,000	1	-
480,001 - 490,000	-	-
520,001 - 530,000	-	1
530,001 - 540,000	1	-
		\$
Cash remuneration received in relation to 2014	3,083,846	3,087,202
Annual leave and long service leave accruals	116,524	36,963
Other benefits	203,747	236,714
Total remuneration of senior officers	3,404,117	3,360,879

The total remuneration includes the superannuation expense incurred by the Office in respect of senior officers.

Note 29. Remuneration of Auditor

Remuneration payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2014	2013
	\$	\$
Auditing the accounts, financial statements and key performance indicators	35,000	33,500

Note 30. Supplementary financial information**(a) Write-offs**

During the financial year no bad debts were written off, under the Authority of the accountable authority.

(b) Act of Grace Payments

During the financial year, there is an act of grace payment \$166,071 made under the authority of: The Minister

Note 31. Disclosure of administered income and expenses by service

	Confiscation of Assets	
	2014	2013
	\$	\$
COST OF SERVICES		
<u>Expenses</u>		
Transfer payments	94,634	145,377
Total administered expenses	94,634	145,377
 Income		
For transfer:		
Misuse of Drugs Act	94,634	145,377
Total administered income	94,634	145,377

Note 32. Administered assets and liabilities

	2014	2013
	\$	\$
<u>Current Assets</u>		
Cash and cash equivalents	-	38,632
Total Administered Current Assets	-	38,632
 TOTAL ADMINISTERED ASSETS	-	38,632
 <u>Current Liabilities</u>		
Payables	-	38,632
Total Administered Current Liabilities	-	38,632
 TOTAL ADMINISTERED LIABILITIES	-	38,632

Note 33 Contingent Liability

In addition to the liabilities included in the financial statements, a claim on the State to the value of \$14 million exists. It is still too early to estimate the liability accurately, as full details of the claim have not been provided. This figure is based on a previous schedule of loss and damage.

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