

The table below details the recommendations for the 2012 that were not included in the Bill and reasons for non-inclusion:

Recommendations of 2012 FMA Review	Reason for Non-inclusion in the FLAB
1. The FMA should be retained	No action required.
3. That any breach of Recommendation 2 by an accountable authority may invoke the disciplinary provisions of the Public Sector Management Act 1994	It was not considered necessary to specify Recommendation 3 in the FMA as reliance can be placed on Part 5 Division 3 of the PSMA.
5. That any breach of Recommendation 4 by an accountable authority may invoke the disciplinary provisions of the Public Sector Management Act 1994	It was not considered necessary to specify Recommendation 3 in the FMA as reliance can be placed on Part 5 Division 3 of the PSMA.
8. Remove the public universities in Western Australia from the purview of the FMA. That the requirement for universities to present their annual reports to Parliament and be subject to audit remain with these requirements included in each university's enabling legislation	The universities through the Universities Legislation Amendment Act 2016 did not seek changes contemplated by Recommendation 8 making the recommendation redundant.
9. Abolish the Western Australian Building Management Authority and repeal the relevant provisions of the <i>Public Works Act 1902</i>	The Public Works Amendment (WA Building Management Authority Abolition) Bill 2019 lapsed when Parliament was prorogued in January 2021 because of the 2021 Elections.
11. Amend the FMA to enable the Treasurer to approve that an agency can establish and operate a bank account jointly with a third party	This is likely to have limited application. To be assessed on a case by case basis and consider other options to achieve intended outcomes.
12. Amend the Western Australian Treasury Corporation Act 1986 to remove any doubt that the WATC can accept money from the Treasurer for the purposes of investing the Public Bank Account	WATC to amend legislation when practicable.
14. The existing Treasurer's Advance arrangements are to remain in place	The JSCOA recommended that the Treasurer introduce two Bills to appropriate funds out of the Consolidated Account to cover spending made under the Treasurer's Advance for 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16. This was actioned but Supplementary Bills 2010-11 to 2018-19 lapsed when Parliament was prorogued in January 2021 because of the 2021 Elections.
15. Amend section 29 of the FMA so that the three per cent limit for Treasurer's Advance applies to the actual amounts expended rather than the total amount authorised	Section 27(1) and (2) expenditures are authorised and hence the reference to 'authorisation' in s.29(1). The operation of the Treasurer's Advance is well understood at Treasury and no change is being sought. Once the limit is utilised, further expenditure may only be authorised under a Treasurer's Advance Authorisation Act. The JSCOA noted that basing the Treasurer's Advance limit on actual expenditure of the previous year would generally lead to lower limits.

17. Amend section 38(7) of the FMA to allow the Treasurer to authorise the payment of interest on public money direct from the Public Bank Account Interest Earned Account	The payment of equivalent interest on public money may be appropriated if justified. This is the better option because the payment of interest is subject to a Treasurer's determination regarding interest rate under s.38(5) of the FMA.
18. Amend section 57(1)(a) of the FMA to allow for the chief finance officer function of an agency to be outsourced to another agency	Guidelines (5) to TI 824 states that it is possible for a suitably qualified employee of a provider agency to provide financial services to another agency. The appointment of a CFO would be limited to a person employed within the public sector.
19. Amend section 61 of the FMA to provide that when agencies that are under the FMA and their enabling legislation are to prepare an annual report or special report, that the dual obligation can be discharged through the annual report requirement under section 61 of the FMA	No action required as this has limited application and will be considered on a case by case basis.
20. Treasury to review the reporting requirements for all statutory authorities and departments and simplify requirements where possible.	Actioned. Introduced TI 1107 Application of Tiered Reporting - Reduced Disclosure Requirements (25.06.19).
21. The inclusion of a specific requirement in the FMA for mandatory reporting of instances of non-compliance with policies and standards by accountable authorities is not recommended as there are adequate alternative mechanisms for disclosure	Reliance to be placed on Internal Audit processes, and Office of the Auditor General (external audit) processes of reporting on control weaknesses through audit management letters and, where serious breaches occur, the issue of audit qualifications.
22. Ensure that the definition of 'subsidiary body' in the FMA is consistent with recent amendments to Australian Accounting Standard AASB 10 Consolidated Financial Statements'	No action required. Desirable but not necessary.
23. Amend section 60(1)(a)(i) of the FMA by deleting the words 'by an instrument' to provide clarity to the definition of 'affiliated body'	No action required. If there is any doubt, the Treasurer can determine a body to be an affiliated body under s.60(1)(b) of the FMA.
24. That the proposal to allow consolidation of agencies' annual reports not proceed	No action required as FMA predicated on an accountable authority of a department or statutory authority being responsible and accountable for the efficient and effective stewardship of resources under their control. See s.52 of the FMA
25. Amend section 82 of the FMA to limit its application to situations where the Minister declines to provide information on the basis of commercial confidentiality	No action required as the narrow scope of the recommendation is no longer supported. The JSCOA found that there was no need to limit the current application of section 82 to only situations where the Minister decides not to provide information on the basis of commercial confidentiality.
26. Amend section 82 of the FMA to extend its scope to include subsidiary, related and affiliated bodies	No action required following the response to Recommendation 25.

28. Amend TI 319(2) to reflect the change to section 80 (Recommendation 27)	TI 319 Act of Grace Payments will be amended when the FLAB is passed
29. Approval for minor act of grace payments to remain through the Treasurer and the Governor. Treasury to examine whether the current act of grace administrative arrangements can be streamlined through the TIs.	The Treasurer to be solely responsible for act of grace payments and may delegate to Ministers of the Crown as is current practice.
30. Amend section 83 of the FMA and similarly affected statutory authorities' legislation to address the tabling of agencies' annual reports and special purpose reports when the House of Parliament is not sitting towards the end of the prescribed tabling period	Deemed tabling under s.83 of the FMA to be managed administratively in that agencies are advised of the last date in September when both Houses of Parliament are sitting and by which time they must table their annual reports. Otherwise Ministers to inform Parliament of late tabling under s.65 of the FMA.
31. Review the definitions of department, sub-department and deemed department in the FMA and Public Sector Management Act 1994 to ensure there is consistency between the two statutes	No action required as this is no longer necessary. The Public Sector Commission may wish to consider this in a future review of the PSMA.
32. That the inclusion of a provision in the FMA requiring the Minister to approve out of court settlements not be adopted	State Solicitor's Office advised in 2013 against creating a statutory regime concerning the approval of out of court settlements.
33. Amend section 52(1) of the Legal Aid Commissions Act 1976 to remove the reference to the Legal Aid Fund of Western Australia being a special purpose account and to reinstate it to the same standing that it had prior to the enactment of section 96 of the Financial Legislation Amendment and Repeal Act 2006.	Legal Aid Commission to correct an inadvertent amendment made to section 52(1) with the introduction of the FMA. Nevertheless this does not affect stewardship, accountability and reporting of moneys.
34. Amend section 153 of the Biosecurity and Agriculture Management Act 2007 to ensure the Treasurer's approval is sought prior to research bodies entering into company arrangements	Department of Primary Industries and Regional Development to amend when practicable.
35. Amend the Biosecurity and Agriculture Management Act 2007 to specify that the general powers and functions are to be performed by the Minister or the chief executive officer rather than the Western Australian Agriculture Authority in line with the approach adopted in the Fire and Emergency Services Act 1998	Department of Primary Industries and Regional Development to amend when practicable.
36. Amend section 126 of the Transfer of Land Act 1893 to remove the Treasurer's role when a mortgagor cannot be located, ensure the moneys are managed by the department administering the Transfer of Land Act 1893. In addition any unclaimed moneys to be managed under the Unclaimed Money Act 1990	Western Australian Land Information Authority to amend when practicable.

The table below details the recommendations for the 2017 that were not included in the Bill and reasons for non-inclusion:

Recommendations of 2017 FMA Review	Reason for Non-inclusion in the FLAB
1. The FMA should be retained	No action required.
3. Treasury to progress TI amendments - TI 824, 304, 308, 807, 501-515, 825	TI amendments have been made: 824 (21.12.18), 304 (16.6.20), 308 (16.06.20), 501-515 deleted, 825 (18.06.21)
4. Treasury to implement a formal rolling program of review of TIs to ensure financial management policies and practices remain contemporary	26 TIs reviewed in last FAB Update (18.06.21). TIs reviewed on a rolling basis with each Update.
5(a) Through TIs implement a tiered financial reporting framework for designating agencies as Tier 1 (full reporting disclosure) or Tier 2 (reduced reporting disclosures) reporting entities.	TI 1107 Application of Tiered Reporting - Reduced Disclosure Requirements (25.06.19).
5(b) Treasury to undertake a review, in consultation with the State Solicitor's Office, the Office of the Auditor General, the Department of the Premier and Cabinet, and the Public Sector Commission to consider removing the requirement for the Auditor General to audit agency KPIs as part of broader improvements to the OBM framework	Currently being actioned as Treasury has commenced a review of the OBM Framework.
6. Amend regulation 7 of the Financial Management Regulations 2007 (FMR) by increasing the monetary limits that the accountable authority, the Minister and the Treasurer are authorised to write-off	Regulations to be amended subject to the passage of the FLAB.
7. Amend regulation 8A of the FMR by increasing the monetary limits that the accountable authority of the Insurance Commission of Western Australia, the Minister and the Treasurer are authorised to write-off for irrecoverable third party insurance fund debt	Regulations to be amended subject to the passage of the FLAB.
11. Amend section 56 of the FMA so that the Treasurer's approval is sought where the name of a sub-department is to be altered, and the establishment, alteration of designation and abolition of a sub-department is published in the Government Gazette.	No action is required as this will be managed administratively as is the current practice.
12. Amend section 10(e) of the FMA so that accounts established under legislation are stated in the legislation to be a Treasurer's special purpose account, but also enabling the Treasurer to make such a determination where there is any legislative ambiguity.	Low priority. Intended to be consistent with section 16(1)(b) but does not impact stewardship, accountability and reporting of moneys. Desirable but not necessary.
13. Amend section 18(1)(b) of the FMA to include an explicit reference to section 27 of the FMA to make it clear that new and supplementary funding is to be credited to a special purpose account.	No action as these moneys are captured under section 18(1)(d) of the FMA.
15. Repeal section 38(4) and amend section 38(9) and (10) of the FMA, and any consequential amendments to the Road Safety Council Act 2002 to provide the Treasurer with discretion to credit the Road Trauma Trust Account with interest.	To consider the payment of interest on statutory special purpose accounts as part of a broader review.

<p>17. Amend or repeal section 39(1) to (4), but retain subsections 5 and 6 of the FMA to provide statutory authorities with flexibility to invest in the Public Bank Account (PBA) if their moneys are held in bank accounts outside the PBA.</p>	<p>The deletion of sections 39(1) to (4) is no longer supported as these provisions remain valid.</p>
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