



Report 28: 2022-23 | 30 June 2023

FINANCIAL AUDIT RESULTS

State Government 2021-22 – Part 3: Final Results



Office of the Auditor General Western Australia

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The Office of the Auditor General acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures, and to Elders both past and present.

**State Government 2021-22 – Part 3: Final
Results**

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**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

STATE GOVERNMENT 2021-22 – PART 3: FINAL RESULTS

This report has been prepared for submission to Parliament under section 24 of the *Auditor General Act 2006*.

The report includes the results of the last nine State government entity financial audits which were outstanding as identified in our report dated 22 December 2022. It summarises the final results of our annual audits of all 132 State government entities for the years ended 30 June 2022 and 31 July 2022.

I wish to acknowledge the assistance provided by the boards of accountable authorities, directors general, chief executive officers, chief finance officers, finance teams and others during the conduct of the annual financial audit program and in finalising this report.

A handwritten signature in black ink, appearing to read 'C. Spencer'.

CAROLINE SPENCER
AUDITOR GENERAL
30 June 2023

Contents

| | |
|--|----|
| Auditor General's overview..... | 7 |
| 2021-22 financial audits at a glance | 8 |
| Executive summary | 9 |
| Introduction | 9 |
| Record number of audit qualifications..... | 9 |
| Audit opinions | 10 |
| Summary of audit opinions | 10 |
| Forty-five qualifications for 2021-22..... | 10 |
| Six entities had their prior year qualified opinion removed | 11 |
| Four entities received a matter of significance paragraph..... | 11 |
| Twenty-seven entities received emphasis of matter/other matter paragraphs..... | 11 |
| We issued 28 certifications..... | 12 |
| Quality and timeliness of reporting | 13 |
| Audit readiness and timeliness | 13 |
| Adjusted and unadjusted audit differences | 13 |
| Control weaknesses | 16 |
| Financial and management controls..... | 16 |
| Information system controls..... | 19 |
| Key performance indicators..... | 19 |
| Further selected significant financial transactions | 20 |
| Key financial ratios of public sector entities | 20 |
| Appendix 1: Status and timeliness of audits | 21 |
| Appendix 2: Qualified opinions | 27 |
| Appendix 3: Prior year qualified opinions removed in 2021-22..... | 34 |
| Appendix 4: Matters of significance included in auditor's reports | 36 |
| Appendix 5: Emphasis of matter/other matter paragraphs included in auditor's reports | 37 |
| Appendix 6: Audit certifications..... | 41 |
| Appendix 7: Royalties for Regions certifications..... | 42 |

| | |
|--|----|
| Appendix 8: Key financial ratios of public sector entities | 43 |
| Liquidity (current) ratio for all entities – four-year trend | 43 |
| Financial result for all entities – four-year trend | 43 |

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Auditor General's overview

This report summarises the final results of our annual audits of all 132 State government entities for the years ended 30 June 2022 and 31 July 2022. It includes the results of the last nine entity audits which were outstanding at the date of our first report in December 2022¹.



Some of the final nine audits were incredibly challenging. Five entities were not audit ready and we had to take an unprecedented step of withdrawing from the audit and returning at a later point. While there were some reasons for the delays, including resourcing and new system implementation, the delays result in inefficiencies for my auditors and the entities, and have broader impacts on the timely completion of our local government and tertiary audits. We have now published an Audit Readiness Tool on our website, to assist all entities in this regard.

The complexities of the final nine audits can also be seen in the number of qualification matters and issues attributable to these audits. There were an additional 10 qualification matters, 67 control weaknesses (with 23 rated as significant) and \$614.9 million of adjusted and \$16.5 million of unadjusted audit differences in the final nine entities. Many of these issues were complex and ultimately resulted in additional audit effort to consider, resolve and report.

This means that the final results for the June 2022 cycle are stark, and worse than we anticipated in the first report. There were 45 qualification matters identified at 25 entities, a record for the State. In total, there were 452 control weaknesses identified, of which 114 were rated as significant. This is another concerning record for the State.

The increase in audit qualification matters is due, in part, to failures by entities to resolve audit findings related to financial management and information system control weaknesses. The percentage of findings unresolved from the prior year increased to 39% (Figure 4). Of particular concern, is that there was a 65.5% increase in the number of unresolved significant issues.

I acknowledge that addressing these concerning trends in a fatigued environment where finance and IT professionals can be difficult to recruit, is challenging. Unless entities commit resources and effort to resolving significant issues, it is unlikely that these concerning trends will improve. This may ultimately erode the public's confidence in the administration of public finances, as error or fraud are higher risks in such an environment.

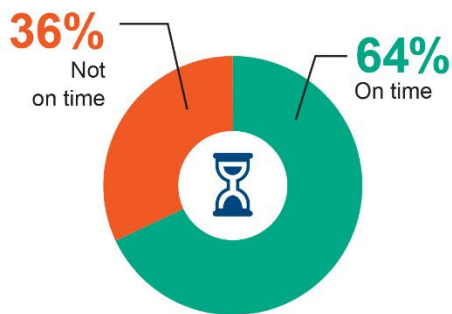
While the final results are concerning, there were some positive outcomes within the final nine audits. It was pleasing to see that the Western Australian Greyhound Racing Association resolved a long-standing audit qualification on their financial statements relating to an accounting treatment for grants. Similarly, the Department of Primary Industries and Regional Development was able to correct errors in the classification of cash which resulted in the removal of a previous financial statement qualification.

Maintaining the foundations of good public administration requires sustained focus and considerable discipline across all areas of an entity and our sector, so that together we can best serve our community. I acknowledge the determined efforts by entity leaders and staff to address and resolve some significant issues in a skills constrained environment. Finally, and as always, I recognise and am thankful for the extreme professionalism and hard work of my staff and our contract audit firms. The commitment and dedication displayed in completing these final audits, in often challenging and frustrating circumstances, was exceptional.

¹ Office of the Auditor General, [Financial Audit Results – State Government 2021-22](#), OAG, Perth, 2022.

2021-22 financial audits at a glance

Auditing State government



Audits completed within the prescribed period (90 days from year end statutory deadline)



All **132** State government entity finalised and the results included in this report



45 qualification matters



across **25** entities for 2021-22

Highest number recorded by our Office



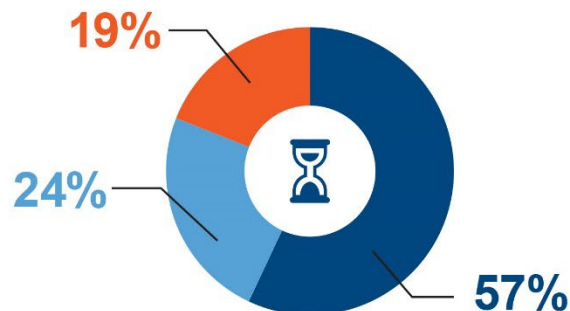
General government sector realised a **\$6 billion** surplus



We audited **\$132 billion** of total public sector net assets

Timeliness of financial statements

- On or before 20 days after year end
- 20-38 days after year end
- More than 38 days after year end



Audit results



\$1.8 billion adjusted errors



\$935 million unadjusted errors



There were **42 entities** which had no audit errors

Note: The numbers in the brackets are the figures reported at December 2022

Executive summary

Introduction

As reported in our December 2022 financial audit results report², there were nine entities whose annual financial audit was outstanding at 30 November 2022. We have now finalised these audits and have prepared this report to provide a complete record of all findings from our annual financial audits of State government entities (entities) for 2021-22.

The *Auditor General Act 2006* requires the Auditor General to audit the financial statements, controls and key performance indicators (KPIs) of all entities annually. A clear (unqualified) audit opinion indicates satisfactory financial controls and KPIs, and that the financial statements are based on proper accounts, presented fairly, comply with relevant legislation and applicable accounting standards, and fairly represent performance during the year and the financial position at year end.

We have not included recommendations in this report as the recommendations from the initial report for the 2021-22 financial period remain relevant.

Record number of audit qualifications

There were an additional 10 qualification matters identified at four of the nine remaining entities. This brought the total number of discrete audit qualification matters to 45 across 25 entities. This is the highest number of audit qualification matters ever recorded for the State.

Underpinning these audit qualifications are a large number of control, financial statement or KPI weaknesses which we report to management as part of our financial audit. We reported 452 control weaknesses to 80 entities, with 114 of these issues rated as significant. This is the highest it's been in six years. This increase in significant findings correlates with the increase in qualification matters.

The percentage of unresolved findings has been increasing since 2018-19. There were 178 (39%) findings for 2021-22 which were unresolved from the prior year (48 rated as significant). Consequently, many entities have reoccurring audit qualifications, indicating that they are not putting sufficient attention and resources into addressing the underlying weaknesses, some of which have been outstanding for many years. Audit qualifications represent a significant breakdown in controls, systems or processes and may indicate that public funds and resources are not being properly accounted for and managed. It is therefore critical that entities address these findings with utmost urgency.

While there were a number of challenges encountered in the final nine audits that delayed the completion of the audit, we again observed issues relating to a lack of audit readiness (Appendix 1). For five entities, we took the unprecedented step of withdrawing from the audit and returning later when the entity was audit ready. There are reasons for the lack of audit readiness including staff turnover and new system implementations. Noting this we have recently published an Audit Readiness Tool on our website, to help entities prepare for the audit process.

Page 8 and Appendix 2 provide more information on the qualified audit opinions. Observations regarding control weaknesses is included on page 16.

² Office of the Auditor General, [Financial Audit Results – State Government 2021-22](#), OAG, Perth, 2022.

Audit opinions

Summary of audit opinions

We finalised our 2021-22 audit cycle for entities on 2 May 2023. Appendix 1 outlines all 132 entities' opinions and their audit readiness. A summary of the number of issued opinions is in Table 1.

| Audit opinion issued on | Type of entity | Number issued by 30 November 2022 | Number issued after 30 November 2022 | Total issued |
|---|---------------------------------|-----------------------------------|--------------------------------------|--------------|
| Financial statements, controls and KPIs | Departments | 28 | 3 | 31 |
| | Statutory authorities | 71 | 4 | 75 |
| Financial statements only | Annual Report on State Finances | 1 | - | 1 |
| | Corporatised entities | 11 | 1 | 12 |
| | Subsidiary entities | 10 | 1 | 11 |
| | Request audits | 2 | - | 2 |
| Total number of audit opinions | | 123 | 9 | 132 |

Source: OAG

Table 1: Number and type of State entity audit opinions issued for the 2021-22 financial year

Forty-five qualifications for 2021-22

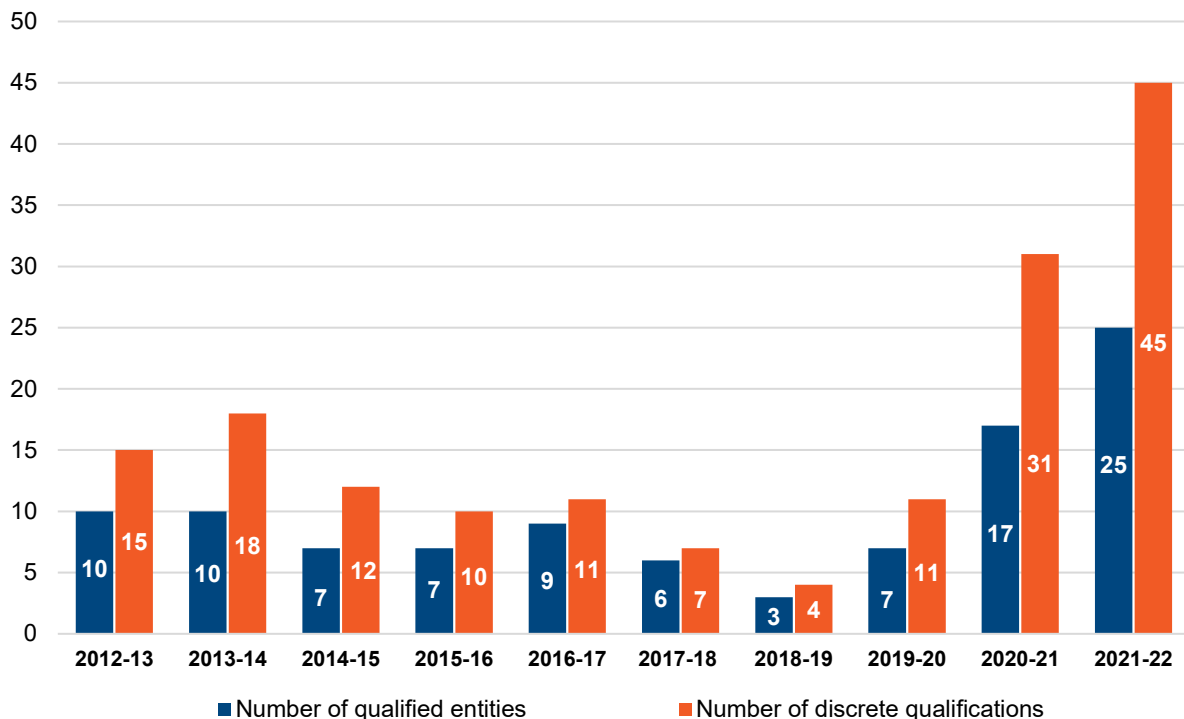
For 2021-22, there were 45 discrete audit qualifications across 25 entities. This exceeded our prediction of 41 qualification matters across 24 entities noted in our first report.

Of particular concern is that all four entities who received a qualified audit opinion since 30 November 2022 had multiple qualification matters. As all qualification matters require additional audit effort, the issues contributed to the delays in finalising these audits.

The reasons for the qualifications included:

- weaknesses in cash management controls which could result in restricted funds being used inappropriately
- inadequate controls to prevent payroll errors such as overpayments or payments to individuals not entitled to receive payments
- weaknesses in IT controls which increase the risk of unauthorised access to networks and applications
- poor financial management practices, including not performing key monthly reconciliations such as the bank reconciliation or failing to review and approve journal entries. These practices significantly increase the risk of fraud
- weaknesses in controls over property, plant and equipment, including the recording of additions and disposals. These weaknesses could result in inaccuracies in asset records and errors in the financial statements.

For the full details of the qualified opinions see Appendix 2.



Source: OAG

Figure 1: Entities with qualified opinions and number of qualified issues for last 10 years

Six entities had their prior year qualified opinion removed

On a positive note, two of the final nine entities (the Department of Primary Industries and Regional Development, and the Western Australian Greyhound Racing Association) were able to resolve financial reporting issues that led to previous qualified opinions on their financial statements. This meant that there were six entities in total who had prior year qualification matters removed. Further information is included in Appendix 3.

Four entities received a matter of significance paragraph

In addition to the three previously reported, the audit opinion for the Aboriginal Affairs Planning Authority included a matter of significance paragraph relating to an approved exemption from reporting a KPI. Further information is included in Appendix 4.

Twenty-seven entities received emphasis of matter/other matter paragraphs

There were an additional six entities whose audit opinions included an emphasis of matter or other matter paragraphs. We use these to draw readers' attention to important disclosures included in the financial statements or KPIs. Further information is included in Appendix 5

Of particular concern was that 40% of all emphasis of matter/other matter paragraphs for 2021-22 were related to the restatement of previously reported balances. While some of these restatements were to correct financial statements for matters that were the subject of previous audit qualifications, many reflected material errors that were identified by our auditors or the entities themselves. Reflecting and understanding how these errors occurred and how they can be prevented is important to prevent them reoccurring in future years.

We issued 28 certifications

Between 30 November 2022 and the date of this report, we issued an additional 11 audit certifications on the financial and statistical information produced by entities to discharge reporting obligations for Australian grants or under other legislation. This brings the total number of these certifications issued to 21 (for State sector entities).

We also issued an additional certification for a project funded under the Royalties for Regions program, bringing the total number of certifications issued to seven. This is a decrease from the fifty-four certification opinions issued last year, and largely reflects the changes to the certification process where audits are only required in the final year of the project rather than annually. Further information on this is included in our first report.³

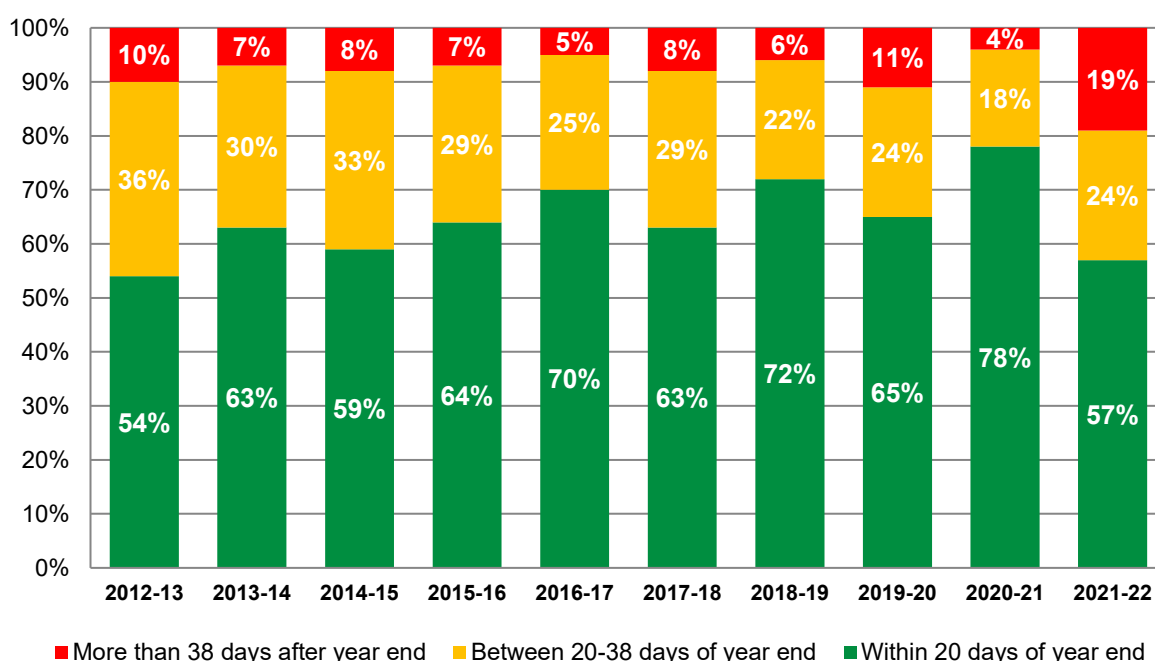
Further information on certifications issues is included in Appendices 6 and 7.

³ Office of the Auditor General, [Financial Audit Results – State Government 2021-22](#), OAG, Perth, 2022.

Quality and timeliness of reporting

Audit readiness and timeliness

With the completion of the final nine audits, there was no change in the level of audit readiness from that previously reported. As shown in Figure 2, 57% of entities were audit ready within 20 days of their financial year end. This is significantly below the 78% of entities who were ready within 20 days in 2021. The number of entities not audit ready within 38 days of year end remains the highest it's ever been at 19%.



Source: OAG

Figure 2: Percentage of entities audit ready within the three time brackets for the last 10 years

Excluding the Edith Cowan University Hold Trust, seven of the eight audits finalised after 30 November 2022 were not ready within 38 days of the financial year end. There were a number of reasons for these delays including:

- lack of finance staff caused by staff turnover and the ongoing impact of COVID
- implementation of new finance or payroll systems and key finance staff being redirected to these projects
- poorly prepared working papers, including key reconciliations and an overall lack of audit readiness.

These issues contributed to the delays in finalising these audits.

To help assist the State sector improve their audit readiness, we have recently published an Audit Readiness Tool on our website. Entities should use this to assist with their financial statement and KPI preparation processes.

Adjusted and unadjusted audit differences

An audit difference is a variance between what an entity reports, presents or discloses and what it should. An entity can choose to correct the audit difference (adjusted) or leave it

(unadjusted). If an audit difference is material, then we will ask the entity to adjust, and if they do not, we will consider modifying our audit opinion. Entities generally seek to make the audit adjustment.

The values reported in Table 2 are the aggregate values of differences identified by our audit teams and contract audit firms.

Adjusted

We identified an additional 36 adjusted audit differences at eight of the remaining nine entities.

| Value | Adjusted number 2021-22 | Nominal value |
|--|----------------------------|----------------------|
| Less than \$250,000 | 11 | \$734,340 |
| \$250,000 to \$500,000 | 1 | \$373,988 |
| \$500,000 to \$1 million | 3 | \$2,443,410 |
| \$1 million to \$5 million | 15 | \$39,205,564 |
| \$5 million to \$15 million | 4 | \$36,440,000 |
| \$15 million to \$30 million | 0 | \$0 |
| \$30 million to \$50 million | 1 | \$30,817,000 |
| \$50 million and greater | 1 | \$504,916,000 |
| Total number and value of differences | 36 | \$614,930,302 |

Source: OAG based on audited financial statements in tabled annual reports

Table 2: Adjusted audit differences for the nine remaining entities in 2021-22

This brought the total value of adjusted audit differences to \$1.8 billion for 2021-22, with the remaining entities comprising 33.3% of this. This partially reflects the delays in finalising these audits as there were underlying accounting issues to resolve.

| Value | Adjusted number 2021-22 | Nominal value |
|--|----------------------------|------------------------|
| Less than \$250,000 | 42 | \$2,959,397 |
| \$250,000 to \$500,000 | 11 | \$4,000,023 |
| \$500,000 to \$1 million | 14 | \$9,949,536 |
| \$1 million to \$5 million | 42 | \$102,037,081 |
| \$5 million to \$15 million | 18 | \$161,055,022 |
| \$15 million to \$30 million | 3 | \$52,176,068 |
| \$30 million to \$50 million | 2 | \$65,033,000 |
| \$50 million and greater | 5 | \$1,449,664,000 |
| Total number and value of differences | 137 | \$1,846,874,127 |

Source: OAG based on audited financial statements in tabled annual reports

Table 3: Adjusted audit differences for all 132 entities in 2021-22

The common areas where adjusted audit differences were identified were consistent with those previously reported.

Unadjusted

Five of the remaining nine entities had unadjusted audit differences which totalled \$16.5 million.

| Value | Unadjusted number 2021-22 | Nominal value |
|--|---------------------------|---------------------|
| Less than \$250,000 | 6 | \$361,834 |
| \$250,000 to \$500,000 | 1 | \$401,000 |
| \$500,000 to \$1 million | 3 | \$1,969,000 |
| \$1 million to \$5 million | 3 | \$8,634,000 |
| \$5 million to \$15 million | 1 | \$5,114,000 |
| \$15 million to \$30 million | - | - |
| \$30 million to \$50 million | - | - |
| \$50 million and greater | - | - |
| Total number and value of differences | 14 | \$16,479,834 |

Source: OAG based on audited financial statements in tabled annual reports

Table 4: Unadjusted audit differences for the remaining nine entities in 2021-22

Comparatively, unadjusted audit differences for the remaining entities only represented 1.8% of the total unadjusted audit differences in 2021-22.

| Value | Unadjusted number 2021-22 | Nominal value |
|--|---------------------------|----------------------|
| Less than \$250,000 | 32 | \$3,200,616 |
| \$250,000 to \$500,000 | 14 | \$5,063,431 |
| \$500,000 to \$1 million | 17 | \$13,084,206 |
| \$1 million to \$5 million | 25 | \$65,602,478 |
| \$5 million to \$15 million | 10 | \$95,131,000 |
| \$15 million to \$30 million | 2 | \$42,506,000 |
| \$30 million to \$50 million | 2 | \$90,333,000 |
| \$50 million and greater | 3 | \$619,700,000 |
| Total number and value of differences | 105 | \$934,620,731 |

Source: OAG based on audited financial statements in tabled annual reports

Table 5: Unadjusted audit differences for all 132 entities in 2021-22

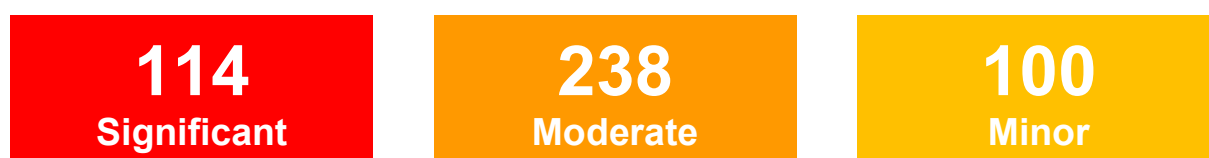
For newly identified unadjusted audit differences, several of the errors related to incorrect classifications of assets held for sale and processing of revaluations.

Control weaknesses

Financial and management controls

Eight of the nine final entities were alerted to financial and management control weaknesses that needed their attention. At the end of our audits, responsible ministers received advice of these deficiencies.

In total we reported 452 control weakness to 80 entities. Figure 3 shows the breakdown of these issues across our three risk categories:



Source: OAG

Figure 3: Number of financial and management control findings by risk category for 2021-22

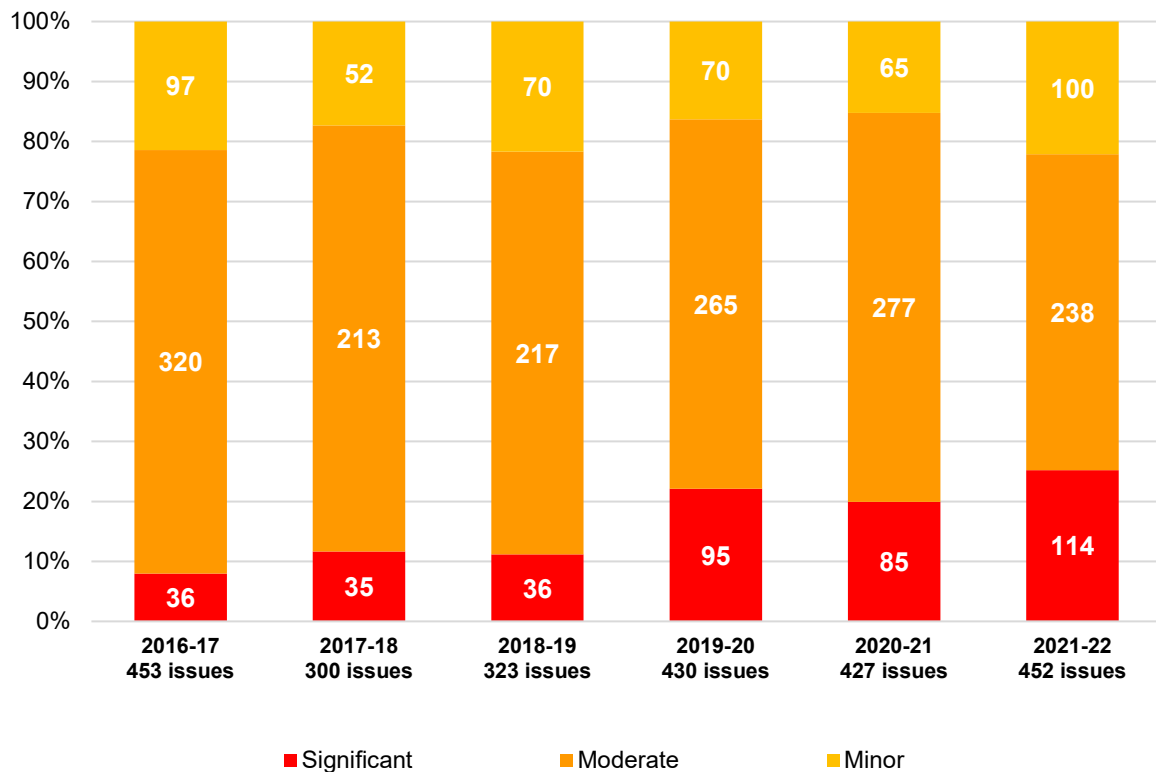
This represents an overall increase compared to the 427 reported in 2020-21 of which 85 were significant, 277 moderate and 65 were minor findings. The final number of control weaknesses is slightly higher than predicted in our first report.⁴

Of concern was that there were an additional 23 significant issues raised in the final nine entities audited. Sixteen of which were raised at two entities.⁵ This reflects, in part, some of the qualification issues raised at these entities.

Figure 4 shows the number of weaknesses in each category and the comparative proportion of weaknesses in each category. The chart shows that the number and proportion of significant control weaknesses has increased in 2021-22 and reflects the highest number of significant issues identified by our Office in the last six years.

⁴ Office of the Auditor General, [Financial Audit Results – State Government 2021-22](#), OAG, Perth, 2022.

⁵ The Department of Primary Industries and Regional Development and the Corruption and Crime Commission.

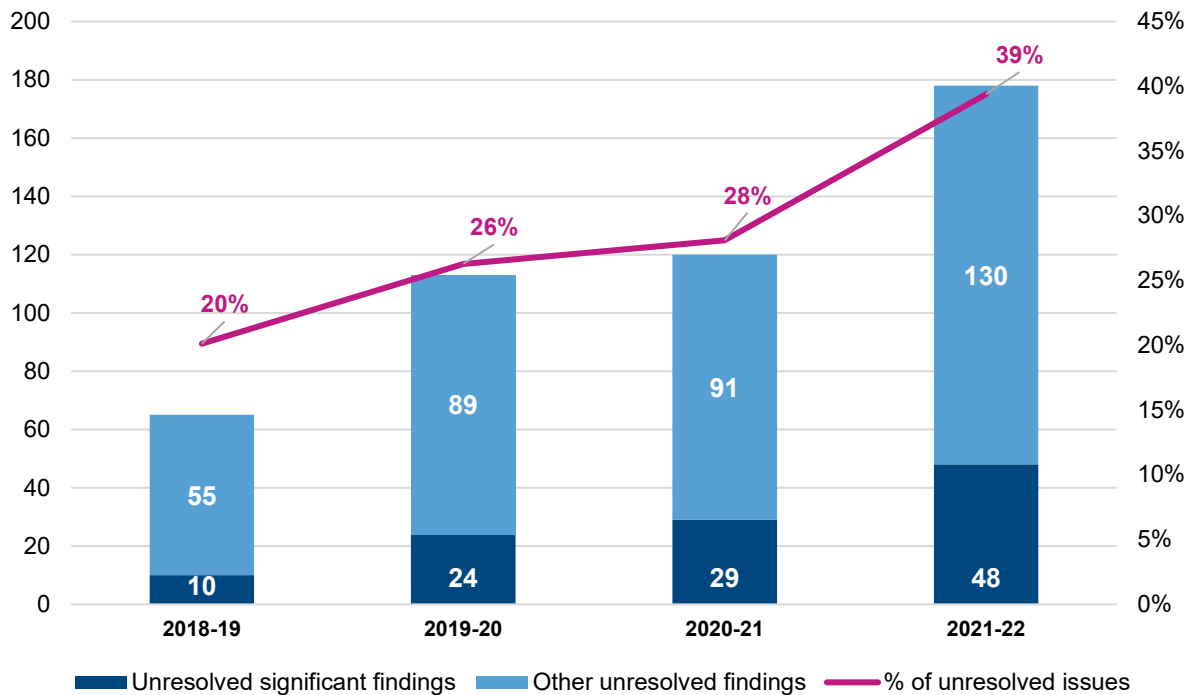


Source: OAG

Figure 4: Proportion of control weaknesses reported to management and comparative ratings of the control weaknesses

In total, there were 178 control weaknesses (39%) at 51 entities which were unresolved from the prior year. With the completion of the last nine audits, the number of unresolved significant findings increased from the 37 included in our first report to 48, with 6 of the additional 11 coming from one entity.

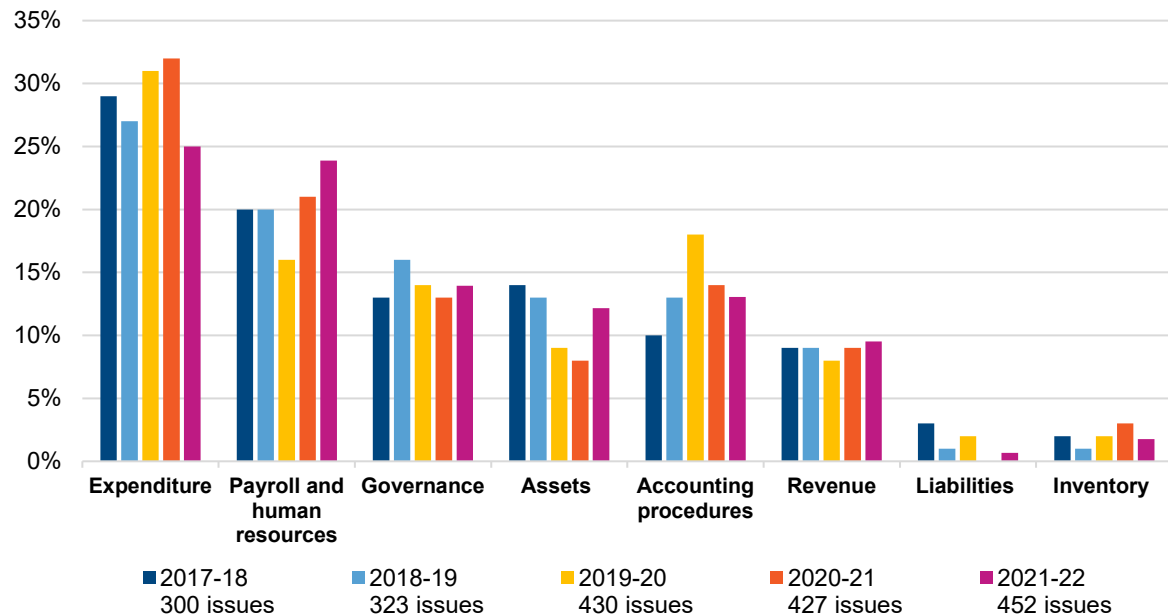
Of concern is that the percentage of unresolved significant issues has increased by 65.5% from 2020-21. Further information is included in Figure 5.



Source: OAG

Figure 5: Unresolved financial management control findings

The breakdown of the 452 control weaknesses in 2021-22 against their different financial management control categories is included in Figure 6. This has not changed significantly from our first report, although there has been an increase in the number of issues in the assets category. This is due, in part, to the matters resulting in the audit qualifications at the Department of Planning, Lands and Heritage.



Source: OAG

Figure 6: Financial and management control weaknesses for the last five years

Information system controls

Including the tertiary entities, we identified 566 information system control weaknesses for 61 entities. These findings, if not addressed, could result in data breaches, system outages and financial loss. Further information on these control weaknesses is included in our *Information Systems Audit – State Government 2021-22* report.⁶

Key performance indicators

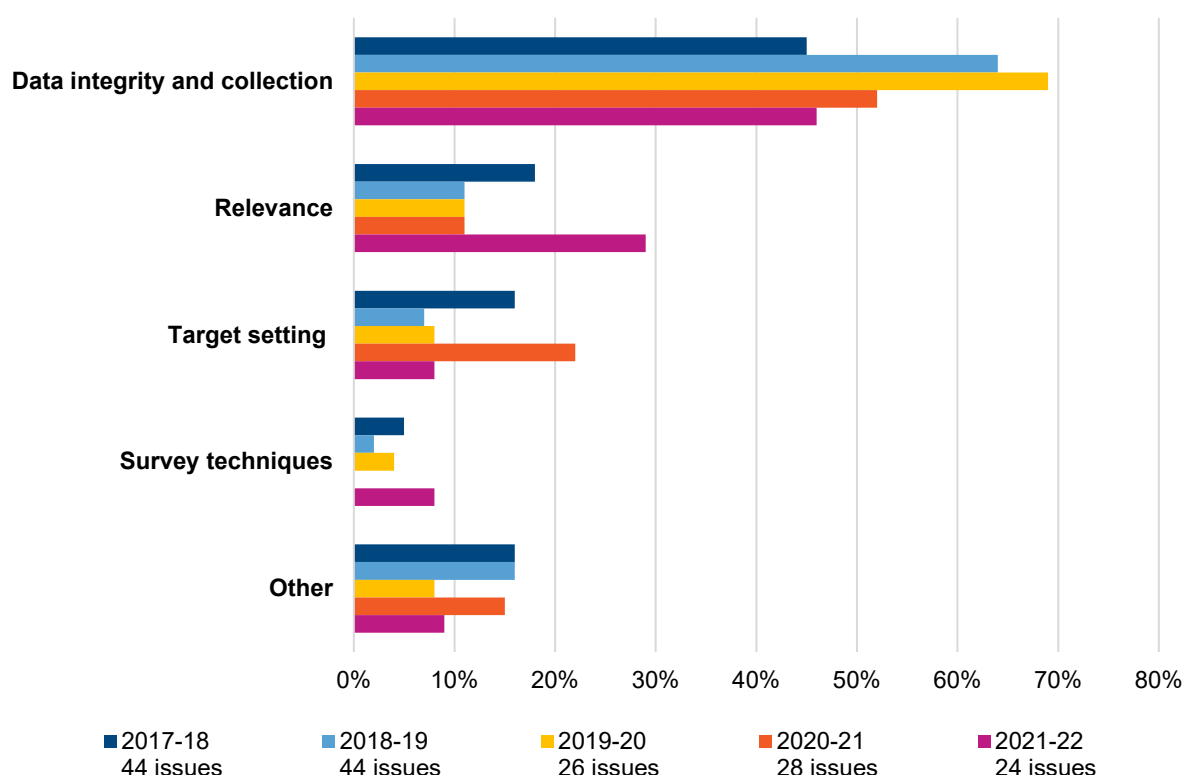
In 2021-22 we reported 24 KPI weaknesses to 17 entities. Almost all the weaknesses need prompt or urgent attention by entities.

| KPI weaknesses | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--|---------|---------|---------|---------|---------|
| Number of entities with KPI weaknesses | 13 | 26 | 19 | 19 | 17 |
| Number of KPI weaknesses rated as significant | 16 | 18 | 9 | 5 | 5 |
| Number of entities with qualified KPI opinions | 4 | 1 | 1 | 1 | 1 |
| Number of KPI weaknesses reported | 44 | 44 | 26 | 28 | 24 |

Source: OAG

Table 6: Summary of KPI weaknesses reported to entities over the last five years

Figure 7 shows that data integrity and relevance continue to be the key areas needing improvement.



Source: OAG

Figure 7: KPI control weaknesses for last five years

⁶ Office of the Auditor General, [Information Systems Audit – State Government 2021-22](#), OAG, Perth, 2023.

Further selected significant financial transactions

This section of the report provides additional information on selected financial transactions included in the nine entities' financial statements that may be of interest to Parliament. We report this information to provide insight to important issues considered during the audits.

Liabilities and contingent liabilities

- The **Department of Planning, Lands and Heritage** has recognised \$42 million of administered provisions relating to obligations associated with native title, remediation of contaminated sites and amounts payable to other entities for land transactions. It has also disclosed contingent liabilities associated with native title claims and contaminated sites.

Expenditure

- Grants and subsidies paid by the **Department of Primary Industries and Regional Development** decreased by \$15.7 million from the prior year as a result of additional grant projects paid in 2020-21 including the Broome Chinatown Revitalisation (\$6.5 million) and COVID Recovery Projects (Broome Town Beach Revitalisation \$3 million, Margaret River Main Street Redevelopment \$3.1 million and the Residential Facilities for Martu Students \$2 million).

Revenue

- User charges and fees at the **Department of Primary Industries and Regional Development** increased by \$10 million from the prior year due to partial recovery of deferred managed fisheries access fees (\$4.7 million) and an increase in the sale of goods due to the production and supply of sterile male Mediterranean fruit fly pupae to the South Australia Government.
- Within the administered income and expenses for the **Department of Planning, Lands and Heritage**, is an unreconciled movement in land of \$259.6 million recorded as other income. The Department was unable to reconcile this amount in order to determine the appropriate accounting treatment for the year ended 30 June 2022. This was part of our qualified opinion on the financial statements included in Appendix 2.

Key financial ratios of public sector entities

The completion of the final nine audits, did not result in significant changes to the key financial ratios which were included in our first report.⁷ There were two ratios which changed slightly and these are included in Appendix 8.

⁷ Excluding subsidiaries and entities audited by special request.







Appendix 1: Status and timeliness of audits

Audit opinions issued to the 132 State government entities for the 2021-22 financial year are listed below.

The entities primarily had reporting dates of 30 June or 31 July 2022. Their audit opinion is issued to their responsible minister and is printed in full in the entity's annual report. The annual report is tabled in Parliament by the minister and normally posted on the entity's website.
























The table lists each entity audited in alphabetical order (without 'The' in their statutory names), as well as the type of opinion they received, when the opinion was issued and their audit readiness (the timeliness of providing their financial statements to us for audit).

Key



| Type of audit opinion | | Audit readiness | |
|---|---|---|---|
| Clear |  | On or before 20 days after reporting period |  |
| Clear opinion with emphasis of matter or matter of significance |  | Between 20 and 38 days after reporting period |  |
| Qualified or a disclaimer of opinion |  | More than 38 days after reporting period |  |


















































Ratings are not reported for the Annual Report on State Finances, subsidiaries, request audits, cemetery boards, final audits of abolished entities and deferred audits. These are marked as n/a in the audit readiness column. Those shaded are the last nine audit opinions issued.













































** Our assessment of audit readiness has changed for two entities based on the completion of their audit.*

| Entity | Type of opinion | Opinion issued | Audit readiness |
|---|---|----------------|---|
| Aboriginal Affairs Planning Authority* |  | 13/12/2022 |  |
| Agricultural Produce Commission |  | 1/09/2022 |  |
| Annual Report on State Finances |  | 27/09/2022 | n/a |
| Board of the Art Gallery of Western Australia |  | 13/10/2022 |  |
| Botanic Gardens and Parks Authority |  | 12/09/2022 |  |
| Building and Construction Industry Training Board |  | 5/10/2022 |  |
| Bunbury Water Corporation |  | 30/11/2022 |  |
| Burswood Park Board |  | 24/08/2022 |  |
| Busselton Water Corporation* |  | 16/03/2023 |  |
| Chemistry Centre (WA) |  | 24/08/2022 |  |
| Child and Adolescent Health Service |  | 1/09/2022 |  |
| Coal Miners' Welfare Board of Western Australia |  | 21/09/2022 |  |

| Entity | Type of opinion | Opinion issued | Audit readiness |
|---|-----------------|----------------|-----------------|
| Combat Sports Commission | ✓ | 10/11/2022 | n/a |
| Commissioner for Children and Young People | ✓ | 1/09/2022 | 🟢 |
| Commissioner of Main Roads | ✓ | 29/08/2022 | 🟢 |
| Construction Industry Long Service Leave Payments Board | ✓ | 29/08/2022 | 🟢 |
| Corruption and Crime Commission | ✗ | 14/12/2022 | 🟢 |
| Country Housing Authority | ✓ | 8/09/2022 | 🟢 |
| Department of Biodiversity, Conservation and Attractions | ✗ | 19/09/2022 | 🟡 |
| Department of Communities | ✗ | 16/11/2022 | 🟡 |
| Department of Education | ✓ | 31/08/2022 | 🟢 |
| Department of Finance | ✗ | 21/09/2022 | 🟢 |
| Department of Fire and Emergency Services | ✓ | 30/08/2022 | 🟡 |
| Department of Health | ✗ | 20/09/2022 | 🟡 |
| Department of Jobs, Tourism, Science and Innovation | ✓ | 20/09/2022 | 🟢 |
| Department of Justice | ✗ | 14/09/2022 | 🟢 |
| Department of Local Government, Sport and Cultural Industries | ✗ | 23/09/2022 | 🟡 |
| Department of Mines, Industry Regulation & Safety | ✓ | 10/09/2022 | 🟢 |
| Department of Planning, Lands and Heritage | ✗ | 16/03/2023 | 🟡 |
| Department of Primary Industries and Regional Development | ✗ | 24/03/2023 | 🟡 |
| Department of the Legislative Assembly | ✓ | 21/11/2022 | n/a |
| Department of the Legislative Council | ✓ | 21/11/2022 | n/a |
| Department of the Premier and Cabinet | ✓ | 2/09/2022 | 🟡 |
| Department of the Registrar, Western Australian Industrial Relations Commission | ✓ | 1/09/2022 | 🟢 |
| Department of Training and Workforce Development | ✓ | 26/08/2022 | 🟢 |
| Department of Transport | ✓ | 20/09/2022 | 🟢 |
| Department of Treasury | ✓ | 15/09/2022 | 🟢 |
| Department of Water and Environmental Regulation | ✓ | 20/10/2022 | 🟢 |

| Entity | Type of opinion | Opinion issued | Audit readiness |
|---|---|----------------|---|
| Disability Services Commission |  | 14/11/2022 |  |
| East Metropolitan Health Service |  | 19/09/2022 |  |
| Economic Regulation Authority |  | 7/09/2022 |  |
| Edith Cowan University | | | |
| Subsidiaries: | | | |
| Australian Pathway Education Group |  | 30/11/2022 | n/a |
| Edith Cowan Accommodation Holdings Pty Ltd |  | 30/11/2022 | n/a |
| Edith Cowan University Hold Trust |  | 5/12/2022 | n/a |
| Electricity Generation and Retail Corporation – Synergy |  | 5/09/2022 |  |
| Subsidiaries: | | | |
| South West Solar Development Holdings Pty Ltd |  | 10/10/2022 | n/a |
| Synergy Renewable Energy Development Pty Ltd |  | 10/10/2022 | n/a |
| Electricity Networks Corporation – Western Power |  | 31/08/2022 |  |
| Energy Policy WA (DMIRS Division) |  | 08/09/2022 |  |
| Fire and Emergency Services Superannuation Board |  | 30/09/2022 |  |
| Forest Products Commission |  | 8/09/2022 |  |
| Fremantle Port Authority |  | 31/08/2022 |  |
| Gaming and Wagering Commission of Western Australia |  | 24/11/2022 |  |
| Gold Corporation |  | 11/09/2022 |  |
| Government Employees Superannuation Board |  | 05/09/2022 |  |
| Governor's Establishment |  | 16/12/2022 |  |
| Health and Disability Services Complaint Office |  | 9/08/2022 |  |
| Health Support Services |  | 3/09/2022 |  |
| Heritage Council of Western Australia |  | 30/11/2022 |  |
| Housing Authority |  | 25/11/2022 |  |
| Subsidiaries: | | | |
| Goldmaster Enterprises Pty Ltd |  | 30/11/2022 | n/a |
| Keystart Bonds Ltd |  | 5/10/2022 | n/a |

| Entity | Type of opinion | Opinion issued | Audit readiness |
|--|---|----------------|---|
| Keystart Housing Scheme Trust |  | 5/10/2022 | n/a |
| Keystart Loans Ltd |  | 5/10/2022 | n/a |
| Infrastructure WA |  | 17/08/2022 |  |
| Insurance Commission |  | 8/09/2022 |  |
| Keep Australia Beautiful Council (W.A.) |  | 20/09/2022 |  |
| Kimberley Ports Authority |  | 16/09/2022 |  |
| Landcare Trust (1 July 2021 to 25 June 2022) |  | 26/08/2022 | n/a |
| Law Reform Commission of Western Australia |  | 13/09/2022 |  |
| Legal Aid Commission |  | 5/09/2022 |  |
| Legal Contribution Trust |  | 30/09/2022 |  |
| Legal Costs Committee |  | 13/09/2022 |  |
| Library Board of Western Australia |  | 7/09/2022 |  |
| Local Health Authorities Analytical Committee |  | 15/09/2022 |  |
| Lotteries Commission |  | 5/10/2022 |  |
| Mental Health Commission |  | 16/09/2022 |  |
| Metropolitan Cemeteries Board |  | 31/08/2022 |  |
| Metropolitan Redevelopment Authority |  | 28/09/2022 |  |
| Mid West Ports Authority |  | 24/08/2022 |  |
| Minerals Research Institute of Western Australia |  | 17/08/2022 |  |
| National Trust of Australia (WA), The |  | 25/08/2022 |  |
| North Metropolitan Health Service |  | 14/09/2022 |  |
| Office of the Director of Public Prosecutions |  | 11/08/2022 |  |
| Office of the Information Commissioner |  | 18/11/2022 |  |
| Office of the Inspector of Custodial Services |  | 30/09/2022 | n/a |
| Parliamentary Commissioner for Administrative Investigations |  | 12/09/2022 |  |
| Parliamentary Inspector of the Corruption and Crime Commission |  | 12/09/2022 |  |
| Parliamentary Services Department |  | 21/11/2022 | n/a |

| Entity | Type of opinion | Opinion issued | Audit readiness |
|---|--|-------------------------|--|
| PathWest Laboratory Medicine WA |  | 30/09/2022 |  |
| Perth Theatre Trust |  | 11/10/2022 |  |
| Pilbara Ports Authority Subsidiary: Hedland Maritime Initiative Pty Ltd |   | 31/08/2022 3/10/2022 |  n/a |
| Police Force |  | 19/09/2022 |  |
| Professional Standards Council of Western Australia |  | 11/10/2022 |  |
| Public Sector Commission |  | 2/09/2022 |  |
| Public Transport Authority |  | 13/09/2022 |  |
| Public Trustee |  | 15/09/2022 |  |
| Quadriplegic Centre |  | 9/08/2022 |  |
| Queen Elizabeth II Medical Centre Trust |  | 29/08/2022 |  |
| Racing and Wagering Western Australia |  | 24/10/2022 |  |
| Racing Penalties Appeal Tribunal |  | 13/10/2022 | n/a |
| Regional Power Corporation – Horizon Power |  | 8/09/2022 |  |
| Rottnest Island Authority |  | 16/09/2022 |  |
| Rural Business Development Corporation |  | 13/09/2022 |  |
| School Curriculum and Standards Authority |  | 19/09/2022 | n/a |
| Small Business Development Corporation |  | 30/08/2022 |  |
| South Metropolitan Health Service |  | 19/09/2022 |  |
| Southern Ports Authority |  | 30/08/2022 |  |
| State Solicitor's Office |  | 20/09/2022 |  |
| Swan Bells Foundation Incorporated |  | 16/09/2022 |  |
| Trustees of Public Education Endowment |  | 14/09/2022 |  |
| University of Western Australia, The Subsidiary: Perth International Arts Festival |  | 30/09/2022 | n/a |
| WA Country Health Service |  | 20/09/2022 |  |
| Water Corporation |  | 1/09/2022 |  |
| Western Australian Coastal Shipping Commission |  | 13/09/2022 |  |

| Entity | Type of opinion | Opinion issued | Audit readiness |
|---|-----------------|----------------|-----------------|
| Western Australian Electoral Commission | ✓ | 9/11/2022 | n/a |
| Western Australian Energy Disputes Arbitrator | ✓ | 08/09/2022 | 🕒 |
| Western Australian Greyhound Racing Association | ✗ | 2/05/2023 | 🕒 |
| Western Australian Health Promotion Foundation | ✗ | 30/09/2022 | 🕒 |
| Western Australian Land Authority | ✓ | 28/09/2022 | 🕒 |
| Western Australian Land Information Authority | ✓ | 13/10/2022 | 🕒 |
| Western Australian Meat Industry Authority | ✓ | 13/09/2022 | 🕒 |
| Western Australian Museum, The | ✓ | 2/09/2022 | 🕒 |
| Western Australian Planning Commission | ✓ | 16/03/2023 | 🕒 |
| Western Australian Sports Centre Trust | ✓ | 13/10/2022 | 🕒 |
| Western Australian Tourism Commission | ✓ | 4/10/2022 | 🕒 |
| Western Australian Treasury Corporation | ✓ | 25/08/2022 | 🕒 |
| WorkCover Western Australia Authority | ✓ | 31/08/2022 | 🕒 |
| Zoological Parks Authority | ✓ | 13/09/2022 | 🕒 |

Source: OAG

Request audits – audits requested by the Treasurer under the *Auditor General Act 2006* do not have a statutory date for submitted financial statements

| | |
|--|---|
| The Delegate of the Queen Elizabeth II Medical Centre Trust – Clear opinion with emphasis of matter paragraph | ✓ |
| Tertiary Institutions Service Centre Ltd – Clear opinion with emphasis of matter paragraph | ✓ |

Source: OAG

Appendix 2: Qualified opinions

New audit qualifications

| Entity | Details of qualification |
|---|--|
| <p>1. Corruption and Crime Commission</p> | <p>Qualified opinion on controls</p> <p>There were significant deficiencies in the payroll controls designed and implemented by the Corruption and Crime Commission, including excessive user access for the payroll module within the finance system. These weaknesses could be used to override management controls and result in unauthorised access, inappropriate changes, or fictitious or fraudulent transactions such as overpayments and payments to individuals who are not entitled to receive them. Consequently, controls to prevent invalid and inaccurate salary payments were inadequate.</p> <p>Qualified opinion on key performance indicators</p> <p>We were unable to obtain sufficient and appropriate audit evidence for the reported key efficiency indicator 'Percentage of assessments completed within 28 days'. This was due to significant internal control deficiencies to ensure complete and accurate underlying records to support the reporting of the key efficiency indicator. We were unable to confirm the reported achievement by alternative means. Consequently, we were unable to determine whether any further adjustments were required to the reported results.</p> |
| <p>2. Department of Planning, Lands and Heritage</p> | <p>Qualified opinion on financial statements</p> <p><i>Other revenue – administered income and expenses schedule</i></p> <p>Within the administered income and expenses schedule for the year ended 30 June 2022 is an unreconciled movement in land of \$259.568 million disclosed as other income. Management were unable to reconcile this amount in order to determine the appropriate recognition and classification for the year ended 30 June 2022. We were unable to confirm other income by alternative means. Consequently, we were unable to determine whether any adjustments were necessary to other income stated as \$259.568 million in the administered income and expenses schedule.</p> <p>Qualified opinion on financial statements</p> <p><i>Land at fair value – administered assets and liabilities schedule</i></p> <p>Within the administered assets and liabilities schedule at 30 June 2022, management were unable to substantiate the existence of all administered land. This was due to inadequate controls over administered land, as some land was subject to a management order and therefore should not be recognised. We were unable to confirm administered land by alternative means. Consequently, we were unable to determine whether any adjustments were necessary to administered land stated as \$2.747 billion in the administered assets and liabilities schedule.</p> <p>Qualified opinion on controls</p> <p>We identified significant weaknesses in the implementation of controls over the annual reconciliation of administered land as well as the recording of acquisitions and disposals of administered land. These weaknesses could result in inaccuracies in the administered land records and thereby in administered financial information as errors and/or fraud may not be detected.</p> |

| Entity | | Details of qualification |
|--------|---|--|
| 3. | Department of Primary Industries and Regional Development | Qualified opinion on controls There were deficiencies in the Department's design and implementation of controls over the monitoring of restricted cash which meant that the Department was unable to identify and prevent inappropriate use of restricted cash throughout 2021-22 to fund shortfalls in operational cash. |
| | | Qualified opinion on controls There were significant weaknesses in the payroll controls designed and implemented by the Department. These weaknesses could result in salary errors such as overpayments and payments to individuals who are not entitled to receive payment. Consequently, controls to prevent invalid and inaccurate payroll payments were inadequate throughout 2021-22. |
| | | Qualified opinion on controls There were significant weaknesses in the general computer controls of the Department that could result in unauthorised access to sensitive information and increased risk of information loss. The combined weaknesses exposed the Department to vulnerabilities which can undermine the integrity of information in the Department's finance, human resources and other business systems. The general computer controls were therefore not adequate throughout 2021-22. |
| 4. | Western Australian Greyhound Racing Association | Qualified opinion on controls Throughout the reporting period, accounting journal entries were often processed in the finance system without any evidence of independent review and approval by another person. The lack of independent review and approval significantly increases the risk of errors and fraud. |
| | | Qualified opinion on controls Month-end reconciliations, such as bank, payroll and fixed asset reconciliations were not prepared during the year ended 31 July 2022. Although these reconciliations were completed and reviewed in March 2023, these weaknesses significantly increase the risk that fraud or errors will not be detected in a timely manner. |

Source: OAG

Previously reported audit qualifications

| Entity | | Details of qualification |
|--------|---|--|
| 5. | Building and Construction Industry Training Board | Qualified opinion on controls There were inappropriate IT systems configuration that reduced the ability to segregate duties for finance and payroll functions. These weaknesses can undermine the integrity of information in the Board's finance, human resources and other business systems. |
| | | Qualified opinion on controls Significant control deficiencies were identified within the procure to pay process, including the lack of a formalised purchase ordering system and no formal policy on access and changes to vendor master files. These weaknesses could result in inaccurate financial information as errors and/or fraud may not be detected. |
| 6. | Department of Biodiversity, | Qualified opinion on controls Significant weaknesses were identified in the procurement controls designed and implemented by the Department, specifically in the use |

| Entity | Details of qualification |
|-------------------------------------|---|
| Conservation and Attractions | of purchase orders and authorisation limits of expenditure. The combined weaknesses increase the risk of erroneous or fraudulent payments and ordering of inappropriate or unnecessary goods or services. |
| 7. Department of Finance | <p>Qualified opinion on controls</p> <p>We identified significant weaknesses in controls over inventory specifically related to the receiving, recording and distribution of rapid antigen tests at the Department of Finance. These weaknesses could result in misappropriation of inventory and the misstatement of inventory balances in the financial statements. Our audit did not identify any instances of misappropriation or material misstatement.</p> |
| 8. Department of Communities | <p>Qualified opinion on financial statements</p> <p>The classification of the Department's restricted cash and cash equivalents of \$30.4 million (Note 7.4) is materially understated by \$27.2 million, and cash and cash equivalents of \$24.9 million (Note 7.3) is equally overstated. This error represents the outstanding balance of restricted funds owed to the Disability Services Commission (\$15.3 million) and the Housing Authority (\$12 million), which is reported within Payables (Note 6.4 – Trade payables). The Payables balances identified also exceed the Department's cash balance, indicating that the Department has used these restricted funds to fund shortfalls in its operational cash, however, we are unable to determine the extent to which this has occurred.</p> <p>As a result of the above, the Department has breached the legislative provisions of section 18(2) of the <i>Financial Management Act 2006</i>.</p> <p>Qualified opinion on controls</p> <p>We identified a significant weakness in cash management controls designed and implemented by the Department of Communities. This resulted in restricted funds received from the Disability Services Commission and the Housing Authority, intended to fund salaries and wages of both the Disability Services Commission and the Housing Authority, being consumed by the Department for its own operational purposes.</p> <p>Qualified opinion on controls</p> <p>We identified significant control weaknesses in the management of access to the network and key systems. These weaknesses leave the information technology environment at the risk of unauthorised or inappropriate access to the network and business systems. The general computer controls were therefore not adequate throughout the year.</p> <p>Qualified opinion on controls</p> <p>We identified significant weaknesses in the payroll controls implemented by the Department of Communities. These weaknesses could result in salary errors such as overpayments or payments to individuals who are not entitled to receive payments. Consequently, controls to prevent invalid and inaccurate payroll payments were inadequate.</p> |
| 9. Department of Health | <p>Qualified opinion on controls</p> <p>Significant weaknesses were identified in network security controls and controls over unauthorised connection of devices at the Department of Health. These weaknesses could result in a potential security exposure to the network to increased vulnerabilities which</p> |

| Entity | Details of qualification |
|--------|--|
| | could undermine the integrity of data across all systems, including the financial system. |
| 10. | <p>Department of Justice</p> <p>Qualified opinion on controls Significant weaknesses were identified in the design and implementation of payroll controls by the Department to prevent invalid and inaccurate payroll payments. Consequently, the weaknesses could result in errors such as overpayments and payments to individuals who are not entitled to receive payment.</p> |
| 11. | <p>Department of Local Government, Sport and Cultural Industries</p> <p>Qualified opinion on financial statements We were unable to determine whether Taxation – Casino Tax is fairly stated due to the significant weaknesses in the control over the completeness of revenue, specific to the administered revenue. We were unable to confirm or verify by alternative means:</p> <ul style="list-style-type: none"> • Taxation – Casino Tax forming part of the Administered Schedule – Income and related disclosures in Note 10.2, Explanatory Statement for Administered Items, amounting to \$49.2 million (2021: \$54.7 million) • the associated Receivable reported within the Administered Schedule – Assets and Liabilities amounting to \$4.3 million (2021: \$3.9 million). <p>As a result of these matters, we were unable to determine whether any adjustments might have been necessary.</p> <p>Qualified opinion on controls We identified significant weaknesses in the validation of the completeness of revenue, specific to the administered revenue, Taxation – Casino Tax. The Department does not have adequate controls and procedures in place to ensure that all Taxation – Casino Tax due and entitled to be collected on behalf of the State has been received.</p> <p>Qualified opinion on controls Significant weaknesses were identified in the procurement controls implemented by the Department. The controls were inadequate with purchase orders, in many instances, being raised after the receipt of an invoice. These weaknesses increase the risk of erroneous or fraudulent payments and ordering of inappropriate or unnecessary goods or services.</p> <p>Qualified opinion on controls We identified significant weaknesses in the payroll system, processes and leave management controls as designed and implemented by the Department. These weaknesses could result in unauthorised access to the Department’s payroll system and increase the risk of erroneous or fraudulent payments. Salary errors such as overpayments, payments to individuals who are not entitled to receive payment, and overstated leave balances could occur. Consequently, controls to prevent invalid and inaccurate payroll payments were inadequate throughout 2021-22.</p> <p>Qualified opinion on controls Significant weaknesses were identified in the management of access to the network and key systems. These weaknesses combined with policy and technical control issues leave the information technology environment at the risk of unauthorised or inappropriate access to the</p> |

| Entity | Details of qualification |
|--------|---|
| | network and business systems. The general computer controls were therefore not adequate throughout 2021-22. |
| 12. | <p data-bbox="276 309 518 376">Disability Services Commission</p> <p data-bbox="563 309 1086 347">Qualified opinion on financial statements</p> <p data-bbox="563 347 1374 660">The Commission has overpaid \$15.3 million to the Department of Communities for the Commission's incurred salaries and wages expenses during the reporting period. The Commission has recognised a receivable balance (within Note 6.1 Receivables – Other government agencies) for the overpayment. The Commission did not seek repayment from the Department during the period. The overpayment of funds for expenses that have not been incurred breaches the legislative provisions of the section 18(2) of the <i>Financial Management Act 2006</i> and section 15(3) of the <i>Disability Services Act 1993</i>.</p> <p data-bbox="563 672 938 710">Qualified opinion on controls</p> <p data-bbox="563 710 1374 873">Significant weakness were identified in cash management controls designed and implemented by the Disability Services Commission during the period. Funds intended for salaries and wages expenses were paid by the Commission to the Department of Communities well in excess of the actual salaries and wages expenses incurred.</p> <p data-bbox="563 884 938 922">Qualified opinion on controls</p> <p data-bbox="563 922 1374 1137">The Disability Services Commission has insufficient controls to mitigate significant weaknesses in the entity providing services to the Commission related to the management of access to the network and key systems. These weaknesses leave the information technology environment at the risk of unauthorised or inappropriate access to the network and business systems. The general computer controls were therefore not adequate throughout the year.</p> <p data-bbox="563 1149 938 1187">Qualified opinion on controls</p> <p data-bbox="563 1187 1374 1355">Significant weaknesses were identified in the payroll controls implemented by the Commission. These weaknesses could result in salary errors such as overpayments or payments to individuals who are not entitled to receive payment. Consequently, controls to prevent invalid and inaccurate payroll payments were inadequate.</p> |
| 13. | <p data-bbox="276 1355 518 1422">East Metropolitan Health Service</p> <p data-bbox="563 1355 938 1393">Qualified opinion on controls</p> <p data-bbox="563 1393 1374 1594">Significant weaknesses were identified in network security controls and controls over unauthorised connection of devices at the East Metropolitan Health Service. These weaknesses could result in a potential security exposure to the network and increased vulnerabilities which could undermine the integrity of data across all systems, including the financial system.</p> |
| 14. | <p data-bbox="276 1594 518 1695">Gaming and Wagering Commission</p> <p data-bbox="563 1594 938 1632">Qualified opinion on controls</p> <p data-bbox="563 1632 1374 1892">Controls established by the Commission over the Racing Bets Levy receipts were inadequate to ensure the requirements of Regulation 110 of the Betting Controls Regulations 1978 have been complied with. Controls were not adequate to ensure timely receipt of annual Audited Returns from betting operators, nor the completeness of information included in these Returns. Without effective controls there is an increased risk of material misstatement of Racing Bets Levy revenue due to fraud or error.</p> |
| 15. | <p data-bbox="276 1892 518 1960">Health Support Services</p> <p data-bbox="563 1892 938 1930">Qualified opinion on controls</p> <p data-bbox="563 1930 1374 2029">Significant weaknesses were identified in controls over inventory (receiving, recording and distribution) at Health Support Services, including the controls and management of Rapid Antigen Tests.</p> |

| Entity | Details of qualification |
|---------------------------------------|---|
| | These weaknesses could result in misappropriation of inventory and the misstatement of the inventory balances in the financial statements. |
| 16. Housing Authority | <p>Qualified opinion on financial statements</p> <p>The Housing Authority (Authority) has overpaid \$11,966,000 to the Department of Communities for the Authority's incurred salaries and wages during the year. The Authority has recognised a receivable balance (within Note 6.1 Loans and receivables – Other debtors) for the overpayment. The Authority did not seek repayment from the Department during the period. The overpayment of funds for expenses that have not been incurred breaches the legislative provisions of section 18(2) of the <i>Financial Management Act 2006</i> and section 24 of the <i>Government Employee's Housing Act 1964</i>.</p> <p>Qualified opinion on controls</p> <p>Significant weaknesses were identified in the design and implementation of cash management controls. Funds intended for salaries and wages expenses were paid by the Authority to the Department of Communities in excess of the actual salaries and wages expenses incurred.</p> <p>Qualified opinion on controls</p> <p>Significant weaknesses were identified in the controls to mitigate significant weaknesses in the entity providing services to the Authority, related to the management of access to the network and key systems. These weaknesses leave the information technology environment at the risk of unauthorised or inappropriate access to the network and business systems. The general computer controls were therefore not adequate throughout the year.</p> <p>Qualified opinion on controls</p> <p>Significant weaknesses were identified in the payroll controls. These weaknesses could result in salary errors such as overpayments or payments to individuals who are not entitled to receive payments. Consequently, controls to prevent invalid and inaccurate payroll payments were inadequate.</p> |
| 17. Lotteries Commission | <p>Qualified opinion on controls</p> <p>A significant weakness was identified in general computer controls implemented by the Lotteries Commission. This weakness could result in unauthorised access and inappropriate changes to the Commission's financial system that may not be detected. This access could be used to override management controls that prevent fictitious or fraudulent transactions and could undermine the integrity of data used to prepare the financial statements.</p> |
| 18. North Metropolitan Health Service | <p>Qualified opinion on controls</p> <p>Significant weaknesses were identified in network security and remote access controls at the North Metropolitan Health Service. These weaknesses could result in a potential security exposure such as unauthorised access to sensitive information and an increased risk of information loss. The weaknesses exposed the network to increased vulnerabilities which could undermine the integrity of data across all systems, including the financial system.</p> |
| 19. PathWest Laboratory Medicine WA | <p>Qualified opinion on controls</p> <p>Significant weaknesses in network security and remote access controls were identified at PathWest Laboratory Medicine WA. These weaknesses could result in a potential security exposure to the</p> |

| Entity | | Details of qualification |
|--------|--|--|
| | | network and increased vulnerabilities which could undermine the integrity of data across all systems, including the financial system. |
| 20. | Police Force | <p>Qualified opinion on controls</p> <p>A significant weakness was identified in general computer controls implemented by the Police Force from 1 July 2021 to 12 May 2022. This weakness could result in unauthorised access and inappropriate changes to the Police Force's financial system without being detected. This access could be used to override management controls that prevent fictitious or fraudulent transactions and could undermine the integrity of data used to prepare the financial statements.</p> |
| 21. | Public Trustee | <p>Qualified opinion on controls</p> <p>Significant weaknesses were identified in the design and implementation of payroll controls by the Public Trustee to prevent and detect invalid and inaccurate payroll payments. Consequently, the weaknesses could result in errors such as overpayments and payments to individuals who are not entitled to receive payment.</p> |
| 22. | South Metropolitan Health Service | <p>Qualified opinion on controls</p> <p>Significant weaknesses were identified in network security controls and controls over unauthorised connection of devices at the South Metropolitan Health Service. These weaknesses could result in a potential security exposure to the network and increased vulnerabilities which could undermine the integrity of data across all systems, including the financial system.</p> |
| 23. | State Solicitor's Office | <p>Qualified opinion on controls</p> <p>Significant weaknesses were identified in the design and implementation of payroll controls by the State Solicitor's Office to prevent and detect invalid and inaccurate payroll payments. Consequently, the weaknesses could result in errors such as overpayments and payments to individuals who are not entitled to receive payment.</p> |
| 24. | WA Country Health Service | <p>Qualified opinion on controls</p> <p>Significant weaknesses were identified in network security and unauthorised device access controls at the WA Country Health Service. The combined weaknesses could undermine the confidentiality and integrity of sensitive information and data across all systems, including the financial system and disruptions to services.</p> |
| 25. | Western Australian Health Promotion Foundation | <p>Qualified opinion on controls</p> <p>We identified that the Foundation has insufficient controls to mitigate a significant weakness in the general computer controls of the entity providing services to the Foundation under a Service Level Agreement. This weakness could result in unauthorised access and inappropriate changes to the Foundation's financial system without being detected. This access could be used to override management controls that prevent fictitious or fraudulent transactions and could undermine the integrity of data used to prepare the financial statements.</p> |

Source: OAG

Appendix 3: Prior year qualified opinions removed in 2021-22

New audit qualifications removed

| Entity | Details of prior year qualification |
|--|---|
| Department of Primary Industries and Regional Development | <p>In 2020-21, the Department of Primary Industries and Regional Development received a qualified opinion on its financial statements as there were significant deficiencies in controls which meant that we were unable to obtain sufficient and appropriate audit evidence regarding the allocation between the restricted and non-restricted categories of cash and cash equivalents.</p> <p>The Department was able to resolve the financial statement qualification by reviewing and updating the method used to calculate the restricted cash balances at 30 June 2022. This review has resulted in the Department restating the restricted and unrestricted cash balances by \$17.3 million and \$12.4 million for the 2019-20 and 2020-21 periods respectively.</p> <p>As the review was only done at a point in time (30 June 2022) and not consistently throughout the year, our opinion on controls remains qualified as reported in Appendix 2.</p> |
| Western Australian Greyhound Racing Association | <p>In prior years, grants received from Racing and Wagering Western Australia to fund construction costs for the new Cannington track were not recognised as income in accordance with Australian Accounting Standard AASB 1004 <i>Contributions</i>. Instead, these grants were recorded as non-current liabilities – payables, with income being recorded progressively over the life of the asset.</p> <p>The Western Australian Greyhound Racing Association has changed its accounting treatment for grant revenue in 2021-22 to resolve the issue that led to previous audit qualifications. The change in the accounting treatment resulted in the restatement of comparative balances in the 2019-20 and 2020-21 periods of approximately \$14.4 million.</p> |

Source: OAG

Previously reported audit qualifications removed

| Entity | Details of prior year qualification |
|-----------------------------------|--|
| Public Transport Authority | <p>In 2020-21, Public Transport Authority received a qualified opinion relating to controls over purchases for capital and operating expenditure that were inadequate to ensure conflict of interest declarations were made and disclosed prior to contracts being awarded to service providers. Furthermore, controls were also inadequate to prevent invoice splitting and to ensure purchase orders were prepared and approved before goods or services had been received.</p> <p>In 2021-22, we did not find significant weaknesses in Public Transport Authority's procurement controls.</p> |
| Quadriplegic Centre | <p>In 2020-21, Quadriplegic Centre received a qualified opinion relating to:</p> <ul style="list-style-type: none"> • Non-compliance with Treasurer's Instruction 304 due to purchase orders and invoices not always signed by incurring and certifying officers. In addition, there was no evidence of the goods being received as part of the overall process. • User access rights in both the financial and payroll system were not monitored and password controls not implemented leading to an increased risk of unauthorised access to sensitive information. • Journal entries were processed with no evidence of independent review and approval by a senior staff member and adequate supporting documentation not retained. |

| Entity | Details of prior year qualification |
|--|--|
| | In 2021-22, we found the issues identified in the control's qualification were rectified in the financial audit period. |
| Racing and Wagering Western Australia | <p>In 2020-21, Racing and Wagering Western Australia received a qualified opinion relating to inadequate controls over procurement to ensure that sufficient quotes were obtained and that purchase orders were prepared and approved before goods and services were received. Furthermore, there were a number of instances where the requirements of Treasurer's Instruction 323 <i>Timely Payment of Accounts</i> were not complied with and where a review of a supplier's performance was not undertaken and documented prior to the extension of a contract. Additionally, Racing and Wagering Western Australia was not, in all instances, complying with the requirements of its own purchasing and procurement policies.</p> <p>In 2021-22, we found that Racing and Wagering Western Australia had improved upon the issues with procurement that formed the basis for a qualified controls opinion in the prior year.</p> |
| Western Australian Sports Centre Trust (VenuesWest) | <p>In 2020-21, Western Australian Sports Centre Trust received a qualified opinion on controls as testing identified significant weaknesses in general computer controls implemented by the Western Australian Sports Centre Trust. The weaknesses could have resulted in inappropriate or unauthorised access to the Trust's financial system and sensitive information and increased the risk of information loss. The access could have also been used to override management controls preventing fictitious or fraudulent transactions that could undermine the integrity of the data.</p> <p>In 2021-22, we found that Western Australian Sports Centre Trust had taken action to address the control weaknesses.</p> |

Source: OAG

Appendix 4: Matters of significance included in auditor's reports

New matters of significance

| Entity | Description of matter of significance paragraphs |
|--|---|
| Aboriginal Affairs Planning Authority | <p>The Authority received an exemption from the Under Treasurer from reporting the following KPI for the year ended 30 June 2022:</p> <ul style="list-style-type: none"> percentage of stakeholders who found the Authority's management of the land on behalf of Aboriginal people satisfactory. <p>The exemption was approved due to the difficulty in collecting information from stakeholders resulting from key stakeholders focusing on the emergency response to COVID and ongoing access restrictions to report Aboriginal communities. Consequently, this indicator has not been reported. The opinion is not modified in respect of this matter.</p> |

Source: OAG

Previously reported matters of significance

| Entity | Description of matter of significance paragraphs |
|--|--|
| Department of the Premier and Cabinet | <p>The Department received an exemption from the Under Treasurer from reporting the following KPI for the year ended 30 June 2022:</p> <ul style="list-style-type: none"> Average cost to support the Royal Commission to report into Crown Perth's suitability to operate its Burswood Casino per applicable Full Time Equivalent. <p>The exemption was approved in recognition of the short-term nature and discrete scope of work associated with the Royal Commission, which made it not feasible to periodically report this performance indicator. Consequently, this indicator has not been reported. The opinion is not modified in respect of this matter.</p> |
| Department of Treasury | <p>In April 2022, the Department received a direction from the Treasurer under section 61(1)(b) of the <i>Financial Management Act 2006</i>, that it was not required to report efficiency indicators for the year ended 30 June 2022, as well as subsequent financial years. Consequently, these indicators have not been reported for the year ended 30 June 2022. The opinion is not modified in respect of this matter.</p> |
| Mental Health Commission | <p>The Commission received an exemption from the Under Treasurer from reporting seven key efficiency indicators for the year ended 30 June 2022 as outlined in the Treasury Exempted Key Efficiency Indicators section of the audited KPIs report.</p> <p>The exemption was approved due to difficulties in the Commission's ability to complete its validation audit for these key efficiency indicators within the required timeframe, because of COVID restrictions. Consequently, these KPIs have been reported as estimates and have not been audited. The opinion is not modified in respect of this matter.</p> |

Source: OAG

Appendix 5: Emphasis of matter/other matter paragraphs included in auditor's reports

New emphasis of matter/other matter paragraphs

| Entity | Description of emphasis of matter/other matter paragraphs |
|--|---|
| Aboriginal Affairs Planning Authority | Restatement of comparative balances – The opinion draws attention to Note 8.10 of the financial report which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter. |
| Busselton Water Corporation | Restatement of comparative balances – The opinion draws attention to Note 9 to the financial report which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter. |
| Department of Primary Industries and Regional Development | Restatement of comparative balances – The opinion draws attention to Note 9.2 to the financial report which discloses that: <ul style="list-style-type: none"> Amounts related to cash and cash equivalents and restricted cash and cash equivalents reported in the previously issued 30 June 2021 financial statements have been restated and disclosed as comparatives in these financial statements. Amounts related to the Department's investment in a jointly-controlled entity reported in the previously issued 30 June 2021 financial statements have been restated and disclosed as comparatives in these financial statements. The Department has changed its accounting policy relating to software-as-a-service arrangements and amounts reported in the previously issued 30 June 2021 financial statements have been restated and disclosed as comparatives in these financial statements. The opinion is not modified in respect of these matters. |
| | KPIs – The opinion draws attention to disclosures in the report on KPIs for the effectiveness indicator No. 2 percentage of clients satisfied with the department's technology initiatives. The disclosures indicate that the result is based on a client survey taken at a 95% confidence level with a sampling error of 7.9%. The Department expressed confidence that the result remains reliable. The opinion is not modified in respect of this matter. |
| Edith Cowan University Hold Trust | Basis of accounting and restriction on distribution and use – The opinion draws attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Trustees' financial reporting responsibilities under the <i>Australian Charities and Not-for-profits Commission Act 2012</i> . As a result, the financial report may not be suitable for another purpose. The report is intended solely for the Trustees and should not be distributed to or used by parties other than the trust. The opinion is not modified in respect of this matter. |
| Western Australian Greyhound Racing Association | Restatement of comparative balances – The report draws attention to Note 8.2 of the financial statements which states that the amounts reported in the previously issued 31 July 2021 financial statements have been restated and disclosed as comparatives in these financial statements. The opinion is not modified in respect of this matter. |

| Entity | Description of emphasis of matter/other matter paragraphs |
|---|--|
| Western Australian Planning Commission | Restatement of comparative balances – The report draws attention to Note 8.11 of the financial report which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter. |

Source: OAG

Previously reported emphasis of matter/other matter paragraphs

| Entity | Description of emphasis of matter/other matter paragraphs |
|--|--|
| Annual Report on State Finances | Contingent liability – A contingent liability has been disclosed in Note 33 of Appendix 1 of the Annual Report on State Finances, recognising that a claim of \$28 billion was made against the State in respect of a legal dispute between the parties to a State Agreement and the WA Government. This claim is still current. The opinion is not modified in this regard. |
| Australian Pathway Education Group Pty Ltd | Basis of accounting – The opinion draws attention to Note 1(a) to the financial report which describes the basis of accounting and that the financial report has been prepared on a liquidation basis for the reasons set out therein. The opinion is not modified in respect of this matter. |
| Bunbury Water Corporation | Restatement of comparative balances – The opinion draws attention to Note 9 to the financial report which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter. |
| Child and Adolescent Health Service | Restatement of comparative balances – The opinion draws attention to Note 9.15 to the financial statements which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter. |
| Department of Jobs, Tourism, Science and Innovation | Contingent liability – A contingent liability has been disclosed in Note 7.2.2 of the financial statements, recognising that a claim of \$28 billion was made against the State in respect of a legal dispute between the parties to a State Agreement and the WA Government. This claim is still current. The opinion is not modified in this regard. |
| Department of the Registrar, Western Australian Industrial Relations Commission | Key efficiency indicators – As reported in the KPIs, the Department has not reported key efficiency indicators for Service 2 'Conciliation and Arbitration by the Western Australian Industrial Relations Commission'. Service 2 relates to the Commission which was established under the <i>Industrial Relations Act 1979</i> . As the Commission is an affiliated body and not subject to the operational control of the Department, key efficiency indicators are not reported for the Commission by the Department. The audit opinion is not modified in respect of this matter. |
| Department of Water and Environmental Regulation | Restatement of comparative balances – The opinion draws attention to Note 8.2 to the financial statements which discloses that: <ul style="list-style-type: none"> Amounts related to waste levy debt reported in the previously issued 30 June 2021 financial statements have been restated and disclosed as comparatives in these financial statements. |

| Entity | Description of emphasis of matter/other matter paragraphs |
|--|---|
| | <ul style="list-style-type: none"> Groundwater measurement sites that had not previously been recognised have been recorded in this year's financial statements. Amounts reported in the previously issued 30 June 2021 financial statements have not been restated due to impracticability of retrospective restatement. <p>The opinion is not modified in respect to these matters.</p> |
| Electricity Generation and Retail Corporation (Synergy) | <p>Impairment loss –</p> <p>The opinion draws attention to Notes 3.3 and 5.1 to 5.3 of the financial report which discloses that the Group has recognised an impairment loss of \$569.5 million.</p> <p>Contingent liability –</p> <p>The opinion draws attention to Note 6.2 of the financial report, which describes the status of the investigation by the Economic Regulation Authority on the Corporation's pricing in its balancing submission made in the Western Australian Wholesale Electricity Market.</p> <p>The opinion is not modified in respect of these matters.</p> |
| Edith Cowan Accommodation Holdings Pty Ltd | <p>Basis of accounting and restriction on distribution and use –</p> <p>The opinion draws attention to Note 2 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the <i>Australian Charities and Not-for-profits Commission Act 2012</i>. As a result, the financial report may not be suitable for another purpose. The report is intended solely for the company and should not be distributed to or used by parties other than the company. The opinion is not modified in respect of this matter.</p> |
| Gold Corporation | <p>Change in accounting policy –</p> <p>I draw attention to Note 2(a)(i) of the financial report which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report.</p> <p>Subsequent event –</p> <p>I draw attention to Note 36 of the financial report which states that the Australian Transaction Reports and Analysis Centre (AUSTRAC) has notified Gold Corporation to appoint an external auditor to conduct a compliance audit in accordance with the Anti-Money Laundering and Counter-Terrorism Financing legislative provisions.</p> |
| Health Support Services | <p>Inventory balances –</p> <p>The opinion draws attention to Notes 6.2 and 9.1 of the financial statements which detail the significant increase in inventory balances in 2022, particularly in relation to the procurement and write down of rapid antigen tests. Note 9.1 also details a 50% write down of rapid antigen tests that are currently quarantined following recent advice from the Therapeutic Goods Administration. The opinion is not modified in respect of these matters.</p> |
| Housing Authority | <p>Restatement of comparative balances –</p> <p>The opinion draws attention to Note 9.2 of the financial statements which states that the amounts reported in the previously issued 30 June 2021 financial statements have been restated and disclosed as comparatives in the current year's financial statements. The opinion is not modified in this regard.</p> |
| Keystart Bonds Ltd | <p>Basis of accounting and restriction on distribution and use –</p> <p>The opinion draws attention to Note 2(a) to the financial report which describes the basis of accounting and that the financial report has been prepared on a liquidation basis for the reasons set out therein. The financial report is intended solely for the Keystart Bonds Ltd and should not be distributed to or be used by other parties. The opinion is not modified in respect of this matter.</p> |

| Entity | Description of emphasis of matter/other matter paragraphs |
|---|---|
| Keystart Loans Ltd | <p>Basis of accounting and restriction on distribution and use –</p> <p>The opinion draws attention to Note 2(a) to the financial report, which describes the basis of accounting and that the financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the <i>Corporations Act 2001</i>. As a result, the financial report may not be suitable for another purpose. The report is intended solely for Keystart Loans Ltd and should not be distributed to or be used by other parties. The opinion is not modified in respect of this matter.</p> |
| Queen Elizabeth II Medical Centre Trust, The Delegate to the | <p>Basis of accounting and restriction on distribution and use –</p> <p>The opinion draws attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of meeting the financial reporting requirements of the Delegate pursuant to the <i>Queen Elizabeth II Medical Centre Act 1966</i>. As a result, the financial report may not be suitable for another purpose. The report is intended solely for the Delegate and should not be distributed to or used by parties other than the Delegate. The opinion is not modified in respect of this matter.</p> |
| South West Solar Development Holdings Pty Ltd (Synergy) | <p>Basis of accounting –</p> <p>The opinion draws attention to Note 2(a) to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the <i>Electricity Corporations Act 2005</i>.</p> |
| Synergy Renewable Energy Development Pty Ltd (Synergy) | <p>Basis of accounting –</p> <p>The opinion draws attention to Note 2(a) to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the director's financial reporting responsibilities under the <i>Electricity Corporations Act 2005</i>.</p> |
| Tertiary Institutions Service Centre Ltd | <p>Basis of accounting –</p> <p>The opinion draws attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the director's financial reporting responsibilities under the <i>Australian Charities and Not-for-profits Commission Act 2012</i>. As a result, the financial report may not be suitable for another purpose. The opinion is not modified in respect of this matter.</p> |
| Water Corporation | <p>Restatement of comparative balances –</p> <p>The opinion draws attention to Note 25.19 to the financial report which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.</p> |
| Western Australian Land Authority | <p>Restatement of comparative balances –</p> <p>The opinion draws attention to Note 1(l) of the financial statements which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report for the year-ended June 2022. The opinion is not modified in respect of this matter.</p> |
| Western Australian Sports Centre Trust | <p>Restatement of comparative balances –</p> <p>The opinion draws attention to Note 5.5 to the financial statements which states that amounts reported in the previously issued 30 June 2021 financial statements have been restated and disclosed as comparatives in these financial statements. The opinion is not modified in respect of this matter.</p> |

Source: OAG

Appendix 6: Audit certifications

The following 11 certifications were complete between 30 November 2022 and 26 June 2023. Unless stated, the certifications were for the year ended 30 June 2022.

| Entity | Certification relates to | Date issued |
|--|--|-------------|
| Commissioner of Main Roads | Statements of amounts expended or retained for expenditure under the National Partnership on Infrastructure Projects | 8/12/2022 |
| | Statement of amounts expended or retained for expenditure under the Land Transport Infrastructure Projects (<i>National Land Transport Act 2014</i>) | 8/12/2022 |
| | Statement of amounts expended or retained for expenditure under the Black Spot Projects (<i>National Land Transport Act 2014</i>) | 8/12/2022 |
| Commonwealth Department of Infrastructure, Transport, Regional Development and Communications | Indian Ocean Territories – Service Delivery Agreement | 12/12/2022 |
| Police Force | Road Trauma Trust Account funding: <ul style="list-style-type: none"> • Increase Breath and Drug Testing • Expansion of Drug Testing Capabilities • Roadside Alcohol and Drug Testing – Election Commitment • Crash Blood Testing • Speed Enforcement - Camera Operations and Infringements • Regional Road Enforcement - Increased Police Deployment • Speed Camera Replacement Program | 22/12/2022 |

Source: OAG

Appendix 7: Royalties for Regions certifications

Since 30 November 2022, we issued a clear audit opinion on the annual 2021-22 statements of receipts and payments of one approved project funded under the *Royalties for Regions Act 2009*.

| Delivering entity | Royalties for Regions approved projects | Date certification issued |
|--|---|---------------------------|
| Regional Infrastructure and Headworks | | |
| Police Force | Community Safety Network – Regional Radio Network Recurrent | 19/12/2022 |

Source: OAG

Appendix 8: Key financial ratios of public sector entities

Liquidity (current) ratio for all entities – four-year trend

The liquidity or current ratio is a traditional method of assessing an entity's ability to meet its debts as and when they fall due. It is calculated by dividing current assets by current liabilities. A ratio of more than one is generally accepted to show a low risk.

At 30 June 2022, 81% of entities had a current ratio above one, a decline compared to previous years.

| Liquidity ratio | Percentage of entities | | | |
|---------------------------------------|------------------------|---------|---------|----------|
| | 30/6/19 | 30/6/20 | 30/6/21 | 30/06/22 |
| Greater than or equal to 1 (low risk) | 83 | 81 | 84 | 81 |
| Less than 1 | 17 | 19 | 16 | 19 |

Source: OAG based on audited financial statements in tabled annual reports

Financial result for all entities – four-year trend

A number of factors can determine if an entity achieves a surplus financial result. However, a surplus is generally an indicator that an entity is adequately funded and/or has sound financial management including sound budgeting.

At 30 June 2022, 85 entities (71%) reported a surplus for 2021-22. The following table is a summary of the financial results of entities over the past four years.

| Financial result | Percentage of entities | | | |
|------------------|------------------------|---------|---------|---------|
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
| Surplus | 59 | 54 | 58 | 71 |
| Deficit | 41 | 46 | 42 | 29 |

Source: OAG based on audited financial statements in tabled annual reports

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Auditor General's 2022-23 reports

| Number | Title | Date tabled |
|--------|---|------------------|
| 27 | Financial Audit Results – Universities and TAFEs 2022 | 30 June 2023 |
| 26 | Audit Readiness – Better Practice Guide | 30 June 2023 |
| 25 | Traffic Management System | 14 June 2023 |
| 24 | Security Basics for Protecting Critical Infrastructure from Cyber Threats – Better Practice Guide | 14 June 2023 |
| 23 | Contractor Procurement – Data Led Learnings | 14 June 2023 |
| 22 | Effectiveness of Public School Reviews | 24 May 2023 |
| 21 | Financial Audit Results – State Government 2021-22 – Part 2: COVID-19 Impacts | 3 May 2023 |
| 20 | Regulation of Air-handling and Water Systems | 21 April 2023 |
| 19 | Information Systems Audit – Local Government 2021-22 | 29 March 2023 |
| 18 | Opinions on Ministerial Notifications – Tourism WA's Campaign Expenditure | 27 March 2023 |
| 17 | Information Systems Audit – State Government 2021-22 | 22 March 2023 |
| 16 | Opinions on Ministerial Notifications – Triennial Reports for Griffin Coal and Premier Coal | 22 March 2023 |
| 15 | Opinion on Ministerial Notification – Stamp Duty on the Landgate Building, Midland | 8 March 2023 |
| 14 | Administration of the Perth Parking Levy | 16 February 2023 |
| 13 | Funding of Volunteer Emergency and Fire Services | 22 December 2022 |
| 12 | Financial Audit Results – State Government 2021-22 | 22 December 2022 |
| 11 | Compliance with Mining Environmental Conditions | 20 December 2022 |
| 10 | Regulation of Commercial Fishing | 7 December 2022 |
| 9 | Management of Long Stay Patients in Public Hospitals | 16 November 2022 |
| 8 | Forensic Audit Results 2022 | 16 November 2022 |
| 7 | Opinion on Ministerial Notification – Tom Price Hospital Redevelopment and Meekatharra Health Centre Business Cases | 2 November 2022 |
| 6 | Compliance Frameworks for Anti-Money Laundering and Counter-Terrorism Financing Obligations | 19 October 2022 |
| 5 | Financial Audit Results – Local Government 2020-21 | 17 August 2022 |
| 4 | Payments to Subcontractors Working on State Government Construction Projects | 11 August 2022 |
| 3 | Public Trustee's Administration of Trusts and Deceased Estates | 10 August 2022 |
| 2 | Financial Audit Results – Universities and TAFEs 2021 | 21 July 2022 |
| 1 | Opinion on Ministerial Notification – Wooroloo Bushfire Inquiry | 18 July 2022 |

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