



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

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**2014/2015 Annual Report**



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### Office hours

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

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

## Publications

The following publications are available from the ODPP:

### General information

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

### Brochures

- About the ODPP
- Information for Victims of Crime
- Witness Information

## Further Information

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

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

## Glossary of Terms

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

## Statement of Compliance

In accordance with section 61 of the [Financial Management Act 2006](#) and section 32 of the, [Director of Public Prosecutions Act 1991](#) I hereby submit for the information of the Attorney General and presentation to Parliament, the Report of the Office of the Director of Public Prosecutions for the period ending 30 June 2015.

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

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

**Joseph McGrath SC**  
Director of Public Prosecutions  
Chief Executive Officer  
Accountable Authority  
17 September 2015

### Executive Summary: From the Director

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

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

The committals for trial or sentence are generated from 29 regional and metropolitan branches of the Magistrates Court. The ODPP received 2,545 new prosecution cases in 2014/2015 involving 2,766 accused persons charged with over 9,500 offences. The ODPP received 1,275 new criminal cases in the Perth Magistrates Court alone.

Significantly, 867 trials were listed for hearing in the District and Supreme Courts in 2014/2015. This is the highest trial listing figure recorded over the past five years and represents a significant increase of 101 listed trials (or +13.2%) on 2013/2014 figures. Consistent with increase in the number of criminal trials listed in 2014/2015, the number of cases actually proceeding to trial in the District and Supreme Courts also increased significantly by a further 55 trials (or +13.8%) on the previous year.

In addition, the Children's Court maintained its heavy workload with over 2,000 new cases being received. In 2014/2015, 288 cases were listed for trial in the Children's Court which means the ODPP must prepare diligently for the listed trial. Before the President there were 106 new serious cases alone.

The ODPP received 43 homicide cases in 2014/2015. The management of homicide cases are the most resource intensive, given the nature of the investigation and, in particular, the extensive use of forensic evidence. The senior prosecutors of the ODPP have managed this part of the prosecution practice with commitment. Whilst 43 homicide prosecutions are significant, they only represent 2% of all matters committed to the District and Supreme Courts that must be conducted by the ODPP. This illustrates the extent of the ODPP practice in Western Australia.

In respect to matters where the ODPP was required to file an indictment, it was filed within 90 days in respect to 74.4% of all matters. The target is 85%. Significantly, for indictments required to be filed in the Perth sittings of the Supreme and District Courts the outcome was 81%, which is considerably closer to the KPI target. This reflects the fact that the ODPP is involved earlier at the committal stage in the metropolitan area.

In the Supreme and District Courts the ODPP completed 2,203 criminal cases. Regarding all cases in the Supreme and District Courts, both at trial and sentencing, the overall conviction rate was 94.4%. The conviction rate after trial in the Supreme and District Courts remained high, with the ODPP securing convictions after trial in 75.2% of cases. This far exceeds the KPI target of at least 50% for convictions after trial. The conviction rate after trial in 2010 was 61%. Last year, the conviction rate after trial was 69%. The improvement has been achieved in a five year period through the implementation of early and effective case management and by the ODPP exercising the prosecutorial discretion appropriately and thoroughly preparing matters for trial.

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

Court of Appeal work levelled off in 2014/2015 but continues to be demanding of ODPP and court resources in Western Australia. During 2010/2011 there was a significant increase of 26.6% in the overall number of appeals managed by the ODPP. In 2009/2010 the number of appeals lodged was 154. In 2011/2012, there was another increase of 25.6%, resulting in 245 Court of Appeal cases being managed by the ODPP. That general historical high continued in both 2012/2013 and 2014/2015, and is now accepted by the Courts and profession as the permanent position. In addition, the ODPP received 25 single Judge appeals to the Supreme Court.

The success of the Appeals Team is reflected in the high standard of the appeal submissions and the fact that, in relation to the offender appeals concluded, only 10.3% of the appeals were allowed (compared to 16.8% last year). Significantly, approximately one-third of offender appeals were abandoned before the hearing of the appeal.

The growth in the ODPP's work under *Dangerous Sexual Offenders Act 2006* continues. The ODPP has a successful dedicated DSO Team which diligently manages the DSO practice. Each year, the courts order that further offenders are to be subject to the DSO legislation. Currently, there are 45 offenders who are subject to a DSO order. Significantly, the work of the ODPP does not end when an offender is detained, given that there are annual reviews in respect to 23 offenders that must be conducted before the Supreme Court. The annual reviews involve a great deal of preparation and diligence by the senior prosecutors.

I noted last year that the Confiscations branch of the ODPP in 2013/2014 paid \$8.19 million into the Confiscation Proceeds Account under the *Criminal Property Confiscation Act 2000*. This year has seen over \$10.14 million paid into the Account. This represents the third highest amount paid into the Confiscation Proceeds Account in 15 years.

There are always significant fluctuations in both the number of drug trafficker declarations made and the amounts paid in the Account in any given year. This is due to a range of factors including offender arrest rates, the nature and value of property seized and the prevailing economic climate. The ODPP has no control over these factors. This year there were 90 drug declarations resulting in \$5.76 million being realised, whilst in 2011/2012 there were 70 drug declarations resulting in \$5.23 million. This illustrates that, whilst the ODPP successfully increased the number of drug trafficker declarations from 2011/2012, the property owned by the offenders did not significantly increase the amount realised.



Since the commencement of the confiscation legislation, over \$89 million has been paid into the Confiscation Proceeds Account. This reflects the dedication and hard work of the ODPP Confiscations Team. Under the Act, the Attorney General can make grants from the Account for specified purposes. These may include funding the development and delivery of programs to prevent or reduce drug related activity and the abuse of prohibited drugs, and to provide support services and assistance to victims.

The ODPP continued to roll-out a 10 year Strategic Asset Plan approved by the Government. The Plan provides funding to enable the progressive and structured replacement of IT systems and other equipment critical to the delivery of the prosecution services. This will ensure that the ODPP continues to provide the best possible prosecution service to the community.

The ODPP continues to achieve a workplace of diversity. The ODPP has a Workforce and Diversity Plan 2012-2017, which includes strategies to promote gender equity in the ODPP. In the ODPP there are three Trial Teams that conduct the general prosecutions in the District and Supreme Court. Each of the three ODPP Trial Teams is headed by a Practice Manager/Senior State Prosecutor and a Consultant State Prosecutor. In 2014/2015, five of those pivotal six positions were occupied by women lawyers.

I extend my congratulations to Mr Bruno Fiannaca SC, Deputy Director, who was appointed a Judge of the Supreme Court and Ms Linda Petrusa SC, Consultant State Prosecutor, who was appointed a Judge of the District Court. I also extend my congratulations to Ms Michelle Ridley who was appointed a Magistrate. All appointments were well deserved and recognise Bruno, Linda and Michelle's high standing in the legal profession. Whilst the appointments are a loss to the ODPP, it will be the case that the community will continue to be served by Bruno, Linda and Michelle in their new roles as members of the judiciary.

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

## Mission Statement

### Mission

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

### Vision

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

### Values

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

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

### Goals

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

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

## Operational Structure

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

The position of Deputy Director of Public Prosecutions was created in 2010. Mr Bruno Fiannaca SC held this appointment as at 30 June 2015.

### Consultant State Prosecutors

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

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

### Legal Practice Teams

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

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

### Prosecution Teams

These three teams, each headed by a Practice Manager, are responsible for all indictable prosecutions in the Supreme and District Courts throughout the State and pre-committal work in the Perth and Stirling Gardens Magistrates Courts. Each team comprises approximately 40 staff members, including State Prosecutors, paralegals and legal assistants. The prosecutors within each team are divided into four work groups, each of which is headed by a Work Group Co-ordinator – a Senior State Prosecutor – who manages the matters assigned to the work group, signs indictments for State Prosecutors within the work group and ensures junior prosecutors are appropriately mentored and guided.

## **Children's Court Team**

Headed by a Practice Manager, this team is responsible for all prosecutions that come before the President of the Children's Court. The team also prosecutes cases before Magistrates sitting in the Children's Court, but only at the Perth Children's Court. The team is located on site at that Court.

## **Appeals Team**

Headed by a Consultant State Prosecutor and comprising prosecutors and support staff, the Appeals Team manages all aspects of the ODPP's appellate practice, including all appeals brought by the State or an accused in the Court of Appeal or High Court and single judge appeals from decisions in some classes of Magistrates Court cases.

## **Dangerous Sexual Offenders Team**

A small team of two prosecutors and one paralegal to manage all work required of the ODPP under the [Dangerous Sexual Offenders Act 2006](#).

## **Confiscations Team**

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

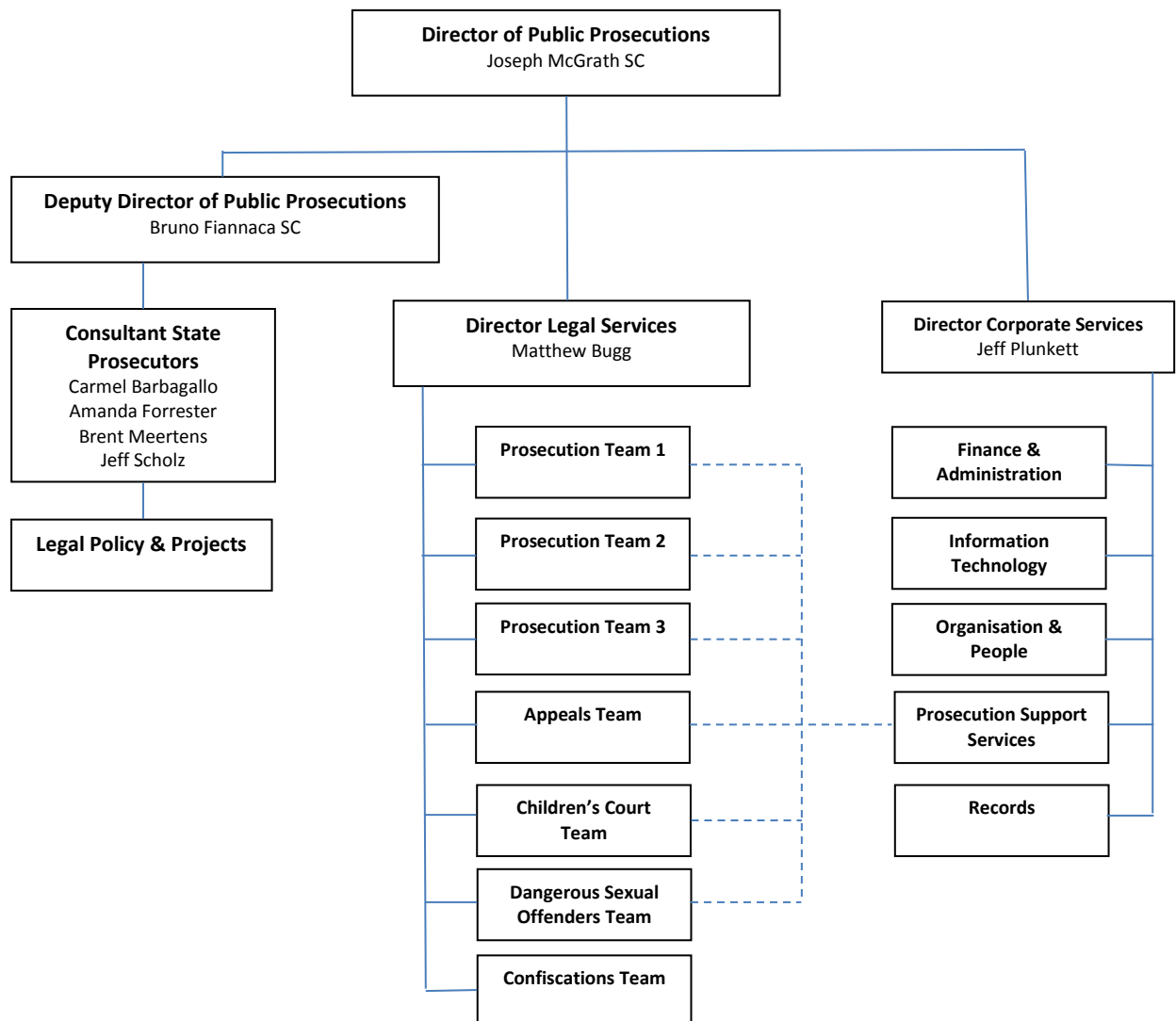
## **Legal Policy and Projects**

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

## **Corporate and Legal Support Services**

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

# Organisation Chart



## Performance Management Framework

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

### GOVERNMENT GOAL

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

### AGENCY LEVEL GOVERNMENT DESIRED OUTCOME

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

#### KEY EFFECTIVENESS INDICATORS

#### Measurement Parameters

#### Service 1 – Criminal Prosecutions

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

#### Service 2 – Confiscation of Assets

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

#### Measurement Parameters

#### Service 1 – Criminal Prosecutions

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

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

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

#### Magistrates Court

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

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

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

## District and Supreme Courts

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

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

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

## Children's Court

The Children's Court deals with charges against children aged under 18 years at the date of the offence. The most serious charges are dealt with before the President of the Children's Court. All other charges are dealt with by the Court's Magistrates.

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

All accused initially appear before a Magistrate where a decision is made whether or not to send a particular accused before the President, essentially based on the seriousness of the charges.

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

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

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

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

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

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

If the accused is found guilty, the trial judge, after hearing sentencing submissions by both parties and taking into account a range of information including any victim impact statement, will impose a sentence.

If found not guilty, the accused is discharged.

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



## Appeals

Three types of appeals are managed by the ODPP:

### Court of Appeal

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

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

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

### High Court Appeal

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

### Single Judge Appeal

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

The majority of single judge appeals are commenced by an accused against their conviction or sentence. The ODPP may appeal against a sentence or the dismal of charges, although such appeals are less common.

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

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

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

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

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

After hearing legal arguments from counsel for the appellant and the respondent, the Court of Appeal (which usually comprises three Supreme Court Judges) will either allow the appeal or dismiss it.

If the appeal is allowed, the Court of Appeal may reduce the sentence originally imposed.

If the appeal is dismissed, the original sentence will stand.

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

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

## Extraditions

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

## Dangerous Sexual Offenders

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

## Service 2      Confiscation of Assets

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

The Act targets property which is owned (including property controlled or given away) by:

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

The Act also targets property that is:

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

## Part 2 Agency Performance and Significant Issues

### Criminal Prosecutions

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

A criminal case may involve more than one accused person. A case may also involve more than one charge, with many cases involving an accused person facing a number of charges. Some criminal cases will involve a number of accused, each on multiple charges. Some cases may be resolved quite quickly through an early plea of guilty while others may take some years to resolve if there is a lengthy trial or an appeal. This is the nature of prosecutions work, with these factors adding a degree of difficulty to both case management and the reporting of prosecution case workloads and outcomes. In 2013/2014 the ODPP began importing some data direct for the Court's Integrated Court Management System (ICMS) and this has also had some effect on statistical reporting.

Read in conjunction with the Office's audited Key Performance Indicators reproduced towards the back of this Report, the following notes provide some insight into the activities undertaken by the ODPP in 2014/2015 in prosecuting criminal cases on behalf of the State. The notes begin with the pre-committal stage in the Magistrates Court and move through to committal and in the majority of cases, disposition in the Supreme or District Court. For some matters, the Court of Appeal may come into play).

### Magistrates Courts

#### Perth Magistrates Court

The ODPP takes over the prosecution of criminal cases which contain all or some indictable offences at the point when the case reaches the disclosure committal hearing stage of proceedings in the Perth Magistrates Court. Prior to that, the case is with the WA Police.

The ODPP's involvement at this early stage in the prosecution process enables careful and independent scrutiny of cases prior to committal and ensures that cases proceed on the correct charges and in the appropriate court jurisdiction. However, due to geographical and resourcing issues, the ODPP is not able to become involved at this early stage in cases commenced in regional Magistrates Courts.

In 2014/2015 the ODPP took over responsibility for 1,275 new criminal cases listed before the Perth Magistrates Court, marginally less than the previous year. The following table illustrates that the number of cases managed by the ODPP in this Court over the past five years has been relatively stable.

Table 01: Perth Magistrates Court Matters Received 2010/2011 to 2014/2015

PERTH MAGISTRATES COURT	2010/11	2011/12	2012/13	2013/14	2014/15
New Cases Prosecuted	1302	1294	1256	1298	1275

The ODPP was instrumental in ensuring that 364 cases, for varying reasons, were dealt with in the Magistrates Court and therefore were not committed to the District Court. This enhanced the effectiveness of the criminal justice system, delivered savings to the State and ensured that these matters were more effectively and expeditiously resolved at the appropriate court level.

## Stirling Gardens Magistrates Court

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

Of the 267 cases prosecuted by the ODPP which were concluded in the Stirling Gardens Magistrates Court in 2014/2015, 30 were either dealt with directly by that Court or were referred to the Perth Magistrates Court for determination. The ODPP's early involvement ensured that these matters were appropriately resolved in the Magistrates Court jurisdiction without the additional cost to the State and the accused in having the matters committed to the Supreme Court.

A further 59 matters were committed to the District Court for sentence or trial, rather than to the Supreme Court and 178 matters were committed to the Supreme Court for either trial or sentence.

The following table provides a summary of the outcome of ODPP matters prosecuted in the Stirling Garden's Magistrates Court over the past five years and shows a steady growth in the number of matters coming before the Court.

Table 02: Stirling Gardens Magistrates Court Outcomes 2010/2011 to 2014/2015

STIRLING GARDENS CASES	2010/11	2011/12	2012/13	2013/14	2014/15
Cases concluded in SGMC	20	16	17	30	17
Cases remanded to Magistrates Court	19	5	9	20	13
<b>Concluded cases</b>	<b>39</b>	<b>21</b>	<b>26</b>	<b>50</b>	<b>30</b>
Cases Committed to District Court	31	17	31	31	59
Cases Committed to Supreme Court	136	165	189	182	178
<b>Cases Committed</b>	<b>167</b>	<b>182</b>	<b>220</b>	<b>213</b>	<b>237</b>
<b>TOTAL CASES</b>	<b>206</b>	<b>203</b>	<b>246</b>	<b>263</b>	<b>267</b>

## District and Supreme Courts

### Committals

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

The following table shows that the number of committable cases received by the ODPP increased significantly in 2014/2015 – up by 313 cases (or +14.02%) to 2,545. This was the most significant annual increase in the past five years.

Table 03: District and Supreme Court Committals 2010/2011 to 2014/2015

Higher Court Committals	2010/11	2011/12	2012/13	2013/14	2014/15
Committable Cases Received	2153	2154	2170	2232	2545

Committals may come from prosecutions commenced by WA Police in either metropolitan or regional Magistrates Courts. The broad source areas in 2014/2015 were:

Metropolitan Courts:	1,982 (77.9%)
Regional Courts:	563 (22.1%)

A committal may involve more than one accused and more than one offence against each accused. The 2,545 committable cases received in 2014/2015 involved 2,766 accused people charged with well over 9,500 individual offences. The ODPP is required to review each and every one of these offences.

### Trial Listings

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

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

The following table shows that 867 trials were listed for hearing in the District and Supreme Courts in 2014/2015. This is the highest trial listing figure recorded over the past five years and represents a significant increase of 101 listed trials (or +13.2%) on 2013/2014 figures.

### Trials Not Proceeding

Consistent with all criminal jurisdictions in Australia and overseas, a significant number of criminal trials listed for hearing in WA's superior courts will not actually proceed to a trial. This will be due to a number of reasons, most of which are out of the control of the ODPP.

Importantly, however, the cancellation of a listed trial will not adversely affect court listings if the court is given sufficient notice to permit it to reschedule other matters. The ODPP is acutely aware of this and always endeavours to give the Court as much notice as possible when it becomes aware that a trial cannot proceed.

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

In 2014/2015, 413 (or 47.6%) of the 867 listed criminal trials involving the ODPP did not proceed – an outcome similar to each of the past five years. The primary reason for these trials not proceeding was the accused pleading guilty before or on the day of the trial, which accounted for 45.8% of listed trials which did not proceed. Other major causes included a notice of discontinuance being filed by the prosecution (14.3%); requests by the defence (10.9%); the unavailability of the accused or witnesses (9.4%) and the unavailability of judicial officers or court facilities (8.2%).

## **Trials Proceeding and Trial Outcomes**

Consistent with the increase in the number of criminal trials listed in 2014/2015, the number of cases actually proceeding to trial in the District and Supreme Courts also increased significantly – up by 55 trials (or +13.8%) on the previous year.

Given the significant cost to the ODPP, the courts, the criminal justice system – and ultimately the community – for each criminal trial proceeding in the Supreme or District Court, this marked increase in 2014/2015 is of concern and the situation will, therefore, be carefully monitored to determine if it represents a sustained upward trend.

Of the 454 trials which proceeded in 2014/2015, the vast majority (420 trials) resulted in a definitive outcome – either a conviction or an acquittal. The remaining 34 trials did not deliver a definitive outcome due to either a mistrial or hung jury, which in most cases means that a further trial is required.

Of 420 trials which delivered a definitive outcome, 75.2% resulted in an accused being convicted of one or more of the charges brought against them. This high conviction rate reflects very sound ODPP pre-trial assessment and trial advocacy.

Table 04: District and Supreme Courts Trial Listings and Outcomes 2010/2011 to 2014/2015

<b>TRIALS</b>	<b>2010/11</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>
Trials Listed	842	864	814	766	867
Trials Proceeding	391	429	407	399	454
Percentage of Trials Proceeding	46%	49%	50%	52%	52%
Convictions	223	270	241	258	316
Acquittals	145	119	132	117	104
Hung Jury, Mistrial or Other Outcome	23	40	34	24	34
Conviction Rate After Trial	60.6%	69.4%	64.6%	68.8%	75.2%

## Trial Durations

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

In 2014/2015 the average duration of trials prosecuted by the ODPP in the Supreme and District Courts was 3.6 days. This was up slightly from the 3.5 day average experienced in the previous year. The longest trial involved 45 court sitting days.

## Disposition of Cases and Overall Conviction Rate

During 2014/2015, 2,203 criminal cases prosecuted by the ODPP were finalised in either the District or Supreme Court. This represented an increase of 227 (or +11.5%) on the previous year and was broadly consistent with the number of new cases received. Due to timing and other reasons mentioned earlier in this report, the number of closed cases will not correspond with the number of new cases received by the ODPP during any reporting year.

The broad outcomes of all cases concluded in 2014/2015 are shown below. Excluding matters discontinued or remitted to the Magistrates Court, the overall conviction rate for ODPP prosecuted cases concluded in the Supreme and District Courts where there was a conviction or an acquittal was 94.4%, slightly exceeding the 93.5% conviction rate recorded in the previous reporting year.

Table 05: District and Supreme Courts Disposition of Cases 2012/2013 to 2014/2015

DISPOSITION OF CASES	2012/13		2013/14		2014/15	
	No.	%	No.	%	No.	%
Convicted and Sentenced	1520	76.1%	1538	77.8%	1583	71.9%
Acquitted	130	6.5%	106	5.4%	94	4.3%
Discontinued	269	13.5%	234	11.8%	279	12.7%
Remitted to Magistrates Court	77	3.9%	98	5.0%	247	11.2%
<b>TOTAL</b>	<b>1996</b>	<b>100.0%</b>	<b>1976</b>	<b>100.0%</b>	<b>2203</b>	<b>100.0%</b>
Conviction Rate: Convictions -v- Acquittals		92.1%		93.5%		94.4%



## Children's Court

### Cases Before Magistrates

During 2014/2015 the ODPP Children's Court team continued to appear in and manage cases before Magistrates at the Perth Children's Court, acting on briefs provided by the WA Police. These cases were either commenced in the Perth Children's Court or were referred to that Court from other metropolitan or regional Children's Courts. The ODPP also prosecuted all trials listed before Magistrates in the Perth Children's Court.

In 2014/2015, 255 cases prosecuted by the ODPP were listed for trial, although ultimately only 73 cases proceeded to trial. Consistent with other jurisdictions, the major reason for listed trials not proceeding before the Magistrates at the Children's Court was the accused pleading guilty prior to the trial – this accounting for 28.0% of trials not proceeding.

Table 06: Children's Court Magistrates Trial Listings and Outcomes 2014/2015

TRIALS	2014/15
Trials Listed	255
Trials Not Proceeding	182
Trials Proceeding	73
Percentage of Trials Proceeding	28.3%
Convictions	46
Acquittals	27
Conviction Rate After Trial	63.0%

### Cases Before The President

The number and types of cases received by the ODPP for prosecution in the President's Court varies from year to year and depends on offences originally charged by the WA Police. During 2014/2015 the ODPP prosecuted a wide variety of serious criminal offences committed by children, ranging from stealing, burglary and sexual assault through to murder.

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

Table 07: Children's Court President New Cases 2010/2011 to 2014/2015

CASES RECEIVED	2010/11	2011/12	2012/13	2013/14	2014/15
Cases Before The President	263	192	164	131	106



When a child pleads not guilty to a serious offence the case will proceed to a trial before the President, sitting without a jury. In 2014/2015, 33 trials were listed before the President, an increase on the abnormally low number recorded in 2013/2014.

Table 08: Children's Court President Trial Listings and Outcomes 2010/2011 to 2014/2015

TRIALS	2010/11	2011/12	2012/13	2013/14	2014/15
Trials Listed	47	64	42	23	33
Trials Not Proceeding	28	31	22	16	21
Trials Proceeding	19	33	20	7	12
Percentage of Trials Proceeding	40%	51%	48%	30%	36%
Convictions	11	24	16	3	7
Acquittals	8	9	4	4	5
Conviction Rate After Trial	57.8%	72.7%	80.0%	42.9%	58.3%

## Appeals

### Court of Appeal

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

During 2014/2015, 186 new Court of Appeal cases involving the ODPP as either the appellant or the respondent were commenced. This represented a decrease of 17 appeals (or -8.4%) on the previous year. The five year trend is illustrated in the following table.

Table 09: Court of Appeal Cases Commenced 2010/2011 to 2014/2015

APPEALS LODGED		2010/11	2011/12	2012/13	2013/14	2014/15
<b>STATE APPEALS</b>	Acquittal	0	0	0	0	0
	Sentence	6	14	15	15	6
	Other	2	1	3	3	0
	<b>Total</b>	<b>8</b>	<b>15</b>	<b>18</b>	<b>18</b>	<b>6</b>
<b>ACCUSED APPEALS</b>	Conviction	60	78	76	48	67
	Sentence	113	140	131	123	105
	Other	14	12	13	14	8
	<b>Total</b>	<b>187</b>	<b>230</b>	<b>220</b>	<b>185</b>	<b>180</b>
<b>TOTAL APPEALS LODGED</b>		<b>195</b>	<b>245</b>	<b>238</b>	<b>203</b>	<b>186</b>

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

During 2014/2015, 175 Court of Appeal cases involving the ODPP were concluded, with only 10.3% of appeals commenced by offenders ultimately being successful. Significantly, approximately 30% of accused initiated appeals were abandoned before the hearing of the appeal.

The following table illustrates appeal outcomes in the past three years.

Table 10: Court of Appeals Outcomes 2012/2013 to 2014/2015

APPEALS FINALISED		2012/13		2013/14		2014/15	
		No.	%	No	%	No	%
STATE APPEALS	Allowed	7	58.3%	15	88.2%	7	70.0%
	Dismissed	2	16.7%	0	0%	2	20.0%
	Discontinued	3	25.0%	2	11.8%	1	10.0%
	<b>Total</b>	<b>12</b>	<b>100%</b>	<b>17</b>	<b>100%</b>	<b>10</b>	<b>100.0%</b>
ACCUSED APPEALS	Allowed	26	12.3%	27	16.8%	17	10.3%
	Dismissed	129	60.8%	96	59.6%	98	59.4%
	Discontinued	57	26.9%	38	23.6%	50	30.3%
	<b>Total</b>	<b>212</b>	<b>100%</b>	<b>161</b>	<b>100%</b>	<b>165</b>	<b>100.0%</b>
<b>TOTAL APPEALS FINALISED</b>		<b>224</b>		<b>178</b>		<b>175</b>	

## High Court Appeals

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

The table below shows that nine High Court appeals were lodged by offenders which is an increase in the number that were lodged in 2013/2014.

Table 11: High Court Appeals Commenced 2010/2011 to 2014/2015

HIGH COURT APPEAL LODGED	2010/11	2011/12	2012/13	2013/14	2014/15
<b>Accused Appeals</b>	14	10	16	5	9

## Single Judge Appeals

During 2014/2015, the ODPP received 24 new single judge appeals lodged by appellants in the Supreme Court. These appeals arose from decisions made in the Magistrates Court on offences that included an offence that could have proceeded on indictment but was dealt with in the summary jurisdiction. This outcome continued the gradual decline in the number of appeals commenced annually since 2011/2012.

Table 12: Single Judge Appeals Commenced 2010/2011 to 2014/2015

APPEALS LODGED		2010/11	2011/12	2012/13	2013/14	2014/15
STATE APPEALS	Acquittal	0	0	0	0	0
	Sentence	0	0	0	1	0
	Other	0	0	2	1	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>
ACCUSED APPEALS	Conviction	24	23	17	13	7
	Sentence	23	26	17	24	12
	Other	4	8	3	2	5
	<b>Total</b>	<b>51</b>	<b>57</b>	<b>37</b>	<b>39</b>	<b>24</b>
<b>TOTAL NEW APPEALS</b>		<b>51</b>	<b>57</b>	<b>39</b>	<b>41</b>	<b>24</b>

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

During 2014/2015, 30 single judge appeals involving the ODPP were finalised. In relation to the 29 concluded appeals which were lodged by offenders, 17 (58.6%) were allowed with the balance being either dismissed or discontinued.

## Extraditions

During 2014/2015, 23 applications were received by the ODPP from the WA Police seeking to extradite people from a range of jurisdictions, including four from overseas, five from New South Wales, six from South Australia, six from Queensland and one each from the Northern Territory, Tasmania and Victoria.

The ODPP also finalised 23 applications for extradition in 2014/2015, including some received in previous reporting years, with 13 applications being approved, three withdrawn and seven declined.

Table 13: Extradition Applications Received 2010/2011 to 2014/2015

NEW APPLICATIONS	2010/11	2011/12	2012/13	2013/14	2014/15
<b>TOTAL</b>	22	18	14	23	23

## Dangerous Sexual Offenders

The ODPP's work in relation to dangerous sexual offenders continues to grow. At the start of 2014/2015, 41 offenders were the subject of either a continuing detention or supervision order made by the Supreme Court under the *Dangerous Sexual Offenders Act 2006*. By year end that number had risen to 45. This is in contrast to the three offenders who were subject to orders in 2006/2007, which was the first full year of operation of the Act.

This cumulative growth will continue as more sexual offenders near the end of their sentences and will have a growing resource impact on the ODPP.

### Ongoing Management of Earlier Applications and Orders

At the start of 2014/2015, 24 offenders were the subject of supervision orders. Two of these supervision orders expired during the course of the year, while three offenders' supervision orders were cancelled pursuant to s23(1)(b) of the Act following contravention proceedings.

During the year, three offenders were placed on supervision orders. Two of those orders were made pursuant to s17(1)(b) of the Act following Division 2 hearings, one of which had commenced in the previous reporting period. One offender was placed on a supervision order following an annual review of his continuing detention order.

At the start of 2014/2015, 17 offenders were held in custody subject to continuing detention orders. Two of those were also serving sentences of imprisonment with the consequence that the review cycle of their continuing detention orders will be delayed until they have served their sentences. The remaining 15 offenders had their detention orders reviewed and in 14 cases the court expressly declined to rescind their detention orders. In one case the detention order was rescinded and the offender placed on a supervision order.

During the reporting year, seven offenders were placed on continuing detention orders, three following contravention proceedings. The remaining four offenders were placed on detention orders under s23(1)(a) of the Act following Division 2 hearings. Three of those Division 2 hearings related to applications filed by the ODPP in the previous reporting period.

### New Applications 2014/2015

During 2014/2015 the ODPP received nine new referrals from the Department of Corrective Services' Dangerous Sexual Offenders Review Committee.

After careful consideration the ODPP made five new applications to the Supreme Court in 2014/2015, including one matter referred in the previous year. Only two of these applications had been determined by the close of the reporting year, resulting in one continuing detention order and one supervision order being made. The remaining three applications remained before the court pending final hearings, with interim detention orders to take effect upon imminent expiry of the offenders' sentences, thereby protecting the community until the court's decision is made.

The ODPP declined to proceed in relation to one referral as there were no reasonable prospects of the Supreme Court finding that the offender represented a serious danger to the community. The remaining referrals were under review at the close of the reporting year.

## Appeal matters

No appeals arising under the Act were decided in 2014/2015.

## Future Management of Matters

At the end of the reporting year 23 offenders were detained under continuing detention orders and 22 offenders were subject to supervision orders.

Of the 22 offenders subject to supervision orders, four were in custody - three because they had been charged with offences under s40A of the Act and had been denied bail in the Magistrates Court and one who was serving a term of imprisonment for offences pursuant to the DSO Act and the *Criminal Code*.

The ODPP will continue to manage these 45 matters in 2015/2016, along with managing the six pending cases mentioned above and addressing any new referrals it may receive from the Dangerous Sexual Offenders Review Committee.

The following table illustrates the growth in DSO matters since 2006.

Table 14: Dangerous Sexual Offenders Act Applications 2006/2007 to 2014/2015

DSO APPLICATIONS	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
New Applications Lodged	13	4	8	5	9	4	5	7	5
Applications Before the Court at Year End	9	3	5	2	2	4	3	4	3
Offenders Subject to Ongoing Orders	3	12	16	24	30	32	37	41	45

## Confiscation of Assets

### Freezing Notices and Freezing Orders

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

The table below shows that while the number of notices and orders obtained each year from 2010/2011 to 2012/2013 increased, there was a significant fall in 2013/2014 which was partially corrected in 2014/2015. This fall was mainly due to a shift in focus within WA Police toward high-end organised crime groups and individuals and resulted in less, but more focused investigations.

Table 15: Freezing Notices and Orders Obtained 2010/2011 to 2014/2015.

NOTICES & ORDERS OBTAINED	2010/11	2011/12	2012/13	2013/14	2014/15
Freezing Notices	218	246	250	158	185
Freezing Orders	3	14	14	11	8
<b>TOTAL</b>	<b>221</b>	<b>260</b>	<b>264</b>	<b>169</b>	<b>193</b>

### Objections to Freezing Notices and Orders

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

During 2014/2015, 202 objections were received. Due to the timing of matters coming before the courts, objections lodged in one financial year may not be determined until a subsequent year. The comparative figures over the past five years are shown in the following table:

Table 16: Objections to Freezing Notices and Orders 2010/2011 to 2014/2015

OBJECTIONS	2010/11	2011/12	2012/13	2013/14	2014/15
<b>Objections Received</b>	243	309	281	216	202
Objections Dismissed	109	74	97	92	89
Successful Objections	133	133	109	70	121
No Determination	10	54	38	29	18
<b>Total Objections Finalised</b>	<b>252</b>	<b>261</b>	<b>244</b>	<b>191</b>	<b>228</b>

## Declared Drug Traffickers

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

Upon a declaration that a convicted person is a drug trafficker, all property relating to that person is forfeited to the State. In 2014/2015, 90 people were declared to be drug traffickers and in the same period \$5.76 million was paid into the Confiscation Proceeds Account from assets stripped from declared drug traffickers.

The table below summarises the number of drug trafficker declarations made and the amounts paid to the Account in each of the past five years. The figures are influenced by a range of factors including offender arrest rates; the nature and value of property seized and the prevailing economic climate. However, notwithstanding these factors the annual outcomes have been reasonably consistent. Given the time lag in selling forfeited property there will not be a direct link between the number of declarations made in any reporting year and the amount of funds realised in that year.

Table 17: Drug Trafficker Declarations & Payments to Confiscation Proceeds Account 2010/2011 to 2014/2015

DRUG TRAFFICKERS	2010/11	2011/12	2012/13	2013/14	2014/15
DECLARATIONS MADE	84	70	93	95	90
AMOUNT RECOVERED	\$5.19m	\$5.23m	\$5.77m	\$4.26m	\$5.76m

## Crime Used and Crime Derived Property

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

Table 18: Crime Used or Derived & Payments to Confiscation Proceeds Account 2010/2011 to 2014/2015.

CRIME USED or CRIME DERIVED	2010/11	2011/12	2012/13	2013/14	2014/15
DECLARATIONS MADE	54	39	66	49	42
AMOUNT RECOVERED	\$1.54m	\$1.54m	\$2.99m	\$3.60m	\$3.89m

## Overview of Payments to the Confiscation Proceeds Account

Since the commencement of the Act in January 2001 over \$89 million has been stripped from people engaged in criminal activities and has been paid into the Confiscation Proceeds Account.

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

Table 19 Payments to Confiscation Proceeds Account 2010/2011 to 2014/2015.

YEAR	2010/11	2011/12	2012/13	2013/14	2014/15
<b>PAYMENTS TO ACCOUNT</b>	\$7.33m	\$7.52m	\$9.36m	\$8.19m	\$10.14m

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

The Act also provides that funds in the Account can be directed to meet activities essential for the administration of the Act. The ODPP receives funding for this purpose each year.

In addition to the payments made into the Confiscation Proceeds Account the ODPP also manages a number of matters under the [Misuse of Drugs Act 1981](#) which resulted in revenue of \$15,369 being paid to Government and deposited into the State's Consolidated Fund in 2014/2015. This figure has significantly decreased as a result of a change to the *Misuse of Drugs Act 1981* which removed the ability to make a forfeiture order for cash and other property under that Act. That type of property, if not forfeited under the Act, is now dealt with under the *Criminal and Found Property and Disposal Act 2006* with the proceeds being handled by the WA Police.



## Legislation and Law Reform

In 2014/2015 the Western Australian Parliament passed 40 Bills, several of which specifically related to criminal law. Principal changes affecting the work of the ODPP included:

- A number of procedural amendments were made to facilitate and expand the operation of the Integrated Courts Management System (ICMS). This included enabling the electronic lodgement of prosecution notices by the WA Police and allowing bail to be dealt with electronically (for example, the court can deliver bail notices to the accused by electronic means; details about surety are retained in the system and can be viewed by different courts at different appearances without surety papers having to be physically sent from court to court).
- The *Medicine and Poisons Act 2014* was passed on 2 July 2014 but has not yet commenced. This will affect the interaction that exists in WA between the *Misuse of Drugs Act 1981*, the *Poisons Act 1964* and the Commonwealth *Poisons Standard* (SUSMP). In short, the *Poisons Act 1964* will be repealed and Schedules of illegal substances which are currently contained in the *Poisons Act* will be moved to regulations that are still being drafted to accompany the *Medicine and Poisons Act 2014*. It is hoped that by including the lists of illegal substances in regulations it will enable a quicker response in making 'new' substances (such as synthetic cannabinominatics) illegal.
- The *Criminal Code* was amended effective from 13 August 2014. The offence of possessing stolen or unlawfully obtained property was made an either-way offence following a submission from the ODPP. The penalty for the offence on indictment was increased to make it consistent with the penalties for stealing under section 378 of the *Code*. This will effectively avoid the need for there to be two trials in drug cases involving indictable drug offences and unlawful possession of large amounts of cash (which previously had to be dealt with summarily). To give effect to this amendment, s428 of the *Code* was deleted and a new s417 (possessing stolen or unlawfully obtained property) and s417A (punishment for possession in special cases) were added.
- The *Mandatory Testing (Infectious Diseases) Act 2014* commenced on 1 January 2015 and permits the taking of a blood sample from an individual who has exposed a police officer to the risk of contracting an infectious disease. Regulations to give practical effect to the provisions have not yet been drafted. The Act creates some issues in that there will be occasions where there will be reasonable grounds for disease testing in situations that do not involve criminal charges. There is also provision for the regulations to extend the operation of the Act to a number of different scenarios. These extensions limit the extent to which the ODPP needs to be involved in applications under this legislation.
- The *Criminal Investigation Amendment Act 2014* commenced on 28 January 2015. It amends the *Criminal Investigation Act 2006* to remove the unintended consequences caused by s139(3) which required that a person arrested on suspicion of committing an offence and held pending a charge being laid, be held in the close company of a police officer. As a result of the amendment, from 28 January 2015 s139(3) is repealed and a police officer may hold an arrested suspect in custody or in another place of confinement (e.g. a holding pod or room) dependant on the risk they pose. It is expected that this will enable greater access to bedding and toilet facilities by accused people, particularly in regional areas.

- The *Road Traffic Legislation Amendment Act 2015* commenced on 2 April 2015 and enables the Governor to impose higher penalties in regulations in relation to road traffic offences.
- The commencement of various parts of the *Road Traffic Legislation Amendment Act 2012* on 27 April 2015 substantially amended the *Road Traffic Act 1974* by removing many licencing and administrative matters from the Act. Importantly, it removed the restrictions that convictions over 20 years old are to be disregarded in subsequent proceedings.

The following Bills relevant to the work of the ODPP were before the Parliament at year end:

- The *Criminal Code Amendment (Prevention of Lawful Activity) Bill 2014* creates two new (summary) offence provisions within the *Criminal Code*. Firstly, it provides for an offence that applies when a person physically prevents a lawful activity from being carried out. This is intended to address tactics used by protestors. For example, the use of 'thumb locks' or 'arm locks' where the device operates in such a way that even the protester cannot unlock the device and it requires specialist skill to remove them, and often results in some degree of injury to the protestor. The second offence prohibits the manufacture and possession of such devices.
- The *Criminal Law Amendment (Home Burglary and Other Offences) Bill 2014* seeks to remedy the community perception that burglars, particularly recidivists and those who do harm to occupants of the homes they invade, are not being sufficiently punished by the Courts. In summary, it proposes the following changes:
  - The introduction of mandatory minimum terms of imprisonment for those who commit serious violent and sexual offences in the course of an aggravated home burglary.
  - Amendment of the current counting rules for home burglary repeat offenders.
  - An increase of the minimum term of imprisonment for third-strike repeat adult offenders from 12 months to 2 years.
- The *Criminal Law (Mentally Impaired Accused) Amendment Bill 2014* proposes amendments that would require all Courts in WA, when making a custody order in relation to a mentally unfit accused person, to fix a term for that custody order that is equivalent to what the accused would have received by way of a term of imprisonment if the accused had not been mentally unfit and had been convicted before the Court. It also proposes that any mentally unfit accused person who is being held subject to a custody order be brought back before a Court so that the order can be amended by the inclusion of a fixed period or limiting term.
- The *Sentencing Amendment Bill 2014* proposes to amend the *Sentencing Act 1995* to ensure that interstate prisoners on a translated sentence retain the same sentence as was made in the original jurisdiction where they were committed.
- The *Criminal Code Amendment (Criminal Damage to Places of Worship) Bill 2015* creates a penalty of 14 years' imprisonment for circumstances of aggravation for criminal damage on places of worship. When there are no circumstances of aggravation, the maximum penalty will be 10 years' imprisonment. This brings this conduct into line with situations in which there are circumstances of racial aggravation, which currently carry a maximum penalty of 14 years' imprisonment.

- The *Criminal Code Amendment (Interference with War Memorials) Bill 2015* proposes that the maximum penalty for desecration of any public memorial to persons who have served or died in any war or warlike operation in which Australians have been on active service be raised from 10 years to 14 years' imprisonment. This would make the criminal damage of a war memorial punishable to the same extent as an act in which racial aggravation is a circumstance of the offence.
- The *Misuse of Drugs Amendment (Psychoactive Substances) Bill 2015* was introduced into the Legislative Assembly on 20 May 2015 and proposes to close a regulatory gap that has enabled new and emerging psychoactive substances to be sold because they have not been captured by, or regulated via, existing legislation. The Bill proposes to prohibit the sale, supply, manufacture, advertising and promotion of any psychoactive substance or a substance purported to have a psychoactive effect, unless it is approved through existing legislation or regulation.
- The *Evidence Amendment Bill 2015* was introduced into the Legislative Council on 17 June 2015. If passed, it will give effect to a recommendation by the ODPP to amend the *Evidence Act 1906* to remove the current restriction on admissibility of visually recorded interviews. If enacted, the visually recorded interview of all child witnesses and all witnesses with a mental impairment will be admissible into evidence as the evidence-in-chief of that witness.

## Inter-Agency Committees and Working Groups

During 2014/2015 the ODPP participated in a range of external committees principally established to promote improvements to the criminal justice system in Western Australia:

Table 20: External Committee Representation 2014/2015

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

## Law Society of WA

Many lawyers from the ODPP contributed positively to the Law Society of Western Australia during 2014/2015 through membership on a range of committees:

Table 21: Law Society Committee Representation 2014/2015

Committee	ODPP Representative
Law Society Council	Adam Ebell, State Prosecutor
Commercial and Corporate Law Committee	David Davidson, Senior State Prosecutor
Costs Committee	David Davidson, Senior State Prosecutor
Courts Committee	David Davidson, Senior State Prosecutor
Criminal Law Committee	David Davidson, Senior State Prosecutor (Convenor) Genevieve Cleary, State Prosecutor Hannah Milligan, State Prosecutor
Education Committee	Adam Ebell, State Prosecutor
Ethics Committee	Joseph McGrath SC, Director
Human Rights and Equal Opportunity Committee	Hannah Milligan, State Prosecutor
In-house and Government Lawyers Committee	David Davidson, Senior State Prosecutor
Mental Health and Wellbeing Committee	David Davidson, Senior State Prosecutor (Convenor)
Young Lawyers Committee	Kim Jennings, State Prosecutor Hannah Milligan, State Prosecutor

## Legal Practice Board

The ODPP's contribution to the work of the Legal Practice Board in 2014/2015 included:

Table 22: Legal Practice Board Representation 2014/2015

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

## Business Improvement Projects

The following are examples of some of a range of business improvement initiatives implemented by the ODPP during 2014/2015.

### Aboriginal Employment Strategy

The ODPP's Workforce & Diversity Plan 2012–2017 aims to develop and implement policies that actively promote diversity.

To assist in fulfilling this commitment, in July 2014 the ODPP launched an Aboriginal Employment Strategy (AES). The AES details the ODPP's commitment to attracting, retaining and developing Aboriginal people and will further assist the Office to create a culturally inclusive workplace and to develop long term, sustainable employment opportunities and career pathways for Aboriginal people.

The AES contains a number of important initiatives. Of particular significance is the ODPP's commitment to provide in-house learning and development seminars focusing on Aboriginal issues within the legal system, as well as delivering Aboriginal cultural awareness workshops. The ODPP also aims to increase employee participation rates in cultural awareness training.

In 2014/2015 the ODPP began working with the Aboriginal Workforce Development Centre (AWDC) to attract a greater number of Aboriginal applicants to ODPP positions. One strategy is conducting information sessions for Aboriginal job seekers at the AWDC. The aim is to increase the proportion of Aboriginal people employed by the ODPP by 2017.

During 2014/2015 the ODPP worked with the Public Sector Commission to engage an Aboriginal Trainee through the Commission's Aboriginal Traineeship Program. The ODPP also laid the groundwork to engage an Aboriginal university student in 2016 through the Indigenous Cadetship Program.

All of these initiatives are particularly important given the well-recognised significant over representation of Aboriginal people in the criminal justice system in Western Australia.

### Accountable and Ethical Decision Making

As part of its obligations as a public sector agency, towards the end of 2014/2015 the ODPP launched an online Accountable and Ethical Decision Making module focussing on the ethical responsibilities of ODPP staff members as public sector employees. By year end 60% of all ODPP staff had completed the module, with the remaining staff expected to complete the module in 2015/2016.

During 2014/2015 the ODPP launched a revised Code of Conduct and delivered information sessions for legal support staff on their obligations under the Code and in particular addressing social media issues. More sessions will be held in 2015/2016.

In March 2015 a revised Corporate Governance document was released, outlining the composition, roles and responsibilities of the several in-house governing committees - such as the Corporate Executive and Practice Management Committee – which operate within the ODPP.

Consistent with these initiatives, during 2014/2015 the ODPP also released new Instruments of Delegation for human resource, procurement and spending activities to ensure that there

are appropriate levels of scrutiny, accountability and clarity in decision making and the use of public resources.

The ODPP also revised and relaunched comprehensive staff and witness travel policies and procedures after being one of several public sector agencies reviewed by the Office of the Auditor General during its *Official Public Sector Air Travel Review*. While the ODPP's processes were assessed as being sound, the Auditor General identified some opportunities for procedural improvement. These were addressed.

## **Paralegal, Clerical and Secretarial Review**

The much anticipated Paralegal, Clerical and Secretarial Review was completed in 2014/2015 with the Director approving a wide range of recommendations designed to improve the delivery of legal support services in the ODPP. Implementation of the recommendations began in earnest during the year with the introduction of a new support staff structure which provides better career development opportunities, a more clear definition of roles and responsibilities and greater flexibility, all leading to improved support to prosecutors and better case management. Implementation of the suite of recommendations will continue into 2015/2016.

## **Strategic Asset Plan**

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

The focus in 2014/2015 was ensuring that ODPP staff members have the tools to fulfil their roles and included the upgrade of all desktop PCs, the roll-out of new digital dictation hardware and Speech Exec enterprise dictation software and the provision of voice recognition software to lawyers and legal support staff who requested that functionality.

The ODPP also conducted a comprehensive 'Printing Review' aimed at ensuring that the ODPP's scanning and printing policies and procedures are contemporary, meet the needs of prosecutors and the Courts and are cost effective. The review resulted in the replacement of a fleet of aging multi-function printing devices (MFDs), the establishment of a high-spec print room for the production of high volume, complex prosecution briefs and the adoption of a range of practical strategies to reduce the incidence and cost of printing.



## Investing in People

In recognition of the importance of a 'people first' culture and attracting, developing and retaining highly skilled staff, the ODPP is committed to providing a comprehensive professional development program.

The Office continued to deliver on this commitment in 2014/2015 through the valuable contributions of the in-house Training and Professional Development Committee, the Legal and Legal Support Training Subcommittees and the Workforce Development Team.

The ODPP offered a varied set of in-house Continuing Legal Education seminars delivered by experienced ODPP prosecutors supplemented with external research visits and presentations by a range of external speakers and agencies including:

- Members of the Judiciary.
- The Commissioner for Corrective Services.
- Respected academics from various Western Australian universities.
- Specialist units and staff from the WA Police.
- PathWest Laboratory Medicine WA.
- The Equal Opportunity Commission.
- The Department for Child Protection and Family Support.

The ODPP also continued to fund places to approved external events such as:

- The International Association of Prosecutors (IAP) Conference.
- The Association of Crown Prosecutors Conference (ACCP).
- Seminars and workshops delivered by the Law Society of WA.
- Australian Human Resources Institute (AHRI) conference.
- Seminars and workshops from the Australian Institute of Management (AIM).

Other key development activities during the year included:

- An advanced 'Appellate Advocacy' Program delivered by the Australian Advocacy Institute (AAI).
- A two day Junior Practitioner Advocacy Course aimed at developing the core skills and capabilities of junior prosecutors.
- An 'Effective Mentoring' workshop for the ODPP mentor group.
- Events, seminars and initiatives focussing on mental health and wellbeing.
- Aboriginal Cultural Awareness and Disability Awareness Workshops.
- A Recruiting People with Disability workshop facilitated by the National Disability Recruitment Coordinator (NDRC).

The following table summarises the key training and development initiatives delivered in 2014/2015.



Table 23: Development Activities 2014/2015

Development Activity	Staff Attendance 2014/2015
Continuing Professional Development Seminars 30 internal seminars	623 (Averaging 21 participants per seminar)
Legal Support Staff Development Seminars 7 internal seminars	171 (Averaging 19 participants per seminar)
External CPD Seminars The Law Society of WA, Notre Dame University, Legal Aid WA, State Solicitor's Office, IPPA, AIM and Legalwise	82
Offsite Research Visits Child Witness and Victim Support Services, Casuarina Prison and Banksia Hill Detention Centre	36 (averaging 7 participants per activity)
Advocacy Training 3 internal courses	44 (averaging 15 participants per course)
Articled Clerk Training	4
Conferences	25
ODPP International Women's Day Event	58
Mental Health 6 seminars and workshops	139 (Averaging 23 participants per activity)
Disability Awareness 4 workshops	34 (Averaging 8.5 participants per activity)
Cross Cultural Awareness 3 workshops	45 (averaging 15 participants per workshop)
Leadership Development Program	28
Mid-Level Managers Development Program	39 (averaging 13 participants per session)
Corporate Services Information Sessions 14 sessions	115 (averaging 8 participants per workshop)
Salary Packaging and Superannuation Seminars 5 information sessions	22 (averaging 4 participants per session)
Roving Information Technology Skills Training	10
First Aid	4
Other Professional Development Including Dealing with People in Difficult Situations, The Power of Plain English, Job Application Skills, Developing and Maintaining a Positive Workplace Culture, Presentation Skills, Effective Mentoring	128 (10 sessions averaging 13 participants per session)

## Part 3 Disclosures and Legal Compliance

### Ministerial Directives

No directives were made by the Attorney General during 2014/2015.

### Other Financial Disclosures

#### Brief Out Expenditure

The workload demands on the ODPP are such that on occasions it needs to brief some court work to private barristers. The number of cases briefed in any year is dependent on a number of factors, principally court listings and the availability of in-house ODPP prosecutors. Other than in 2013/2014, there has been a relative consistency in external briefing over the past five years, as is illustrated in the table below.

Table 24: Brief out Expenditure 2010/2011 to 2014/2015

BRIEF OUT EXPENDITURE	2010/11	2011/12	2012/13	2013/14	2014/15
Matters Briefed	232	219	238	162	240
Average Cost per Brief	\$5,338	\$6,489	\$6,026	\$6,409	\$6,489
<b>TOTAL COST</b>	<b>\$1,238,325</b>	<b>\$1,421,093</b>	<b>\$1,434,229</b>	<b>\$1,038,196</b>	<b>\$1,557,448</b>
Total Court Days Invoiced	585	626	621	410	741
Average Cost per Court Day	\$2,117	\$2,270	\$2,309	\$2,532	\$2,102

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

#### Ex Gratia Payments

No ex gratia payments were made during 2014/2015.

## Employment Statistics

The ODPP's approved Full Time Equivalent (FTE) staffing ceiling for 2014/2015 was 235.1. The average actual FTE usage over the course of the year was well below this at 228.8.

As at 30 June 2015 the ODPP employed 243 paid staff members, with the following table providing a breakdown of staff between legal and legal support staff by headcount, gender, classification level and salary range, as compared to the preceding financial year.

Table 25: Employment Profile 2013/2014 and 2014/2015

	2013-2014			2014-2015			
Classification Level	Gender		Total	Gender		Total	Salary Range (\$ Per Annum)
	Female	Male		Female	Male		
Legal Staff							
Articled Clerk PSL3	1	3	4	3	1	4	\$66,240 - \$71,919
Legal 1LG	4	0	4	5	3	8	\$82,480 - \$92,326
Legal 2LG	17	4	21	13	3	16	\$89,315 - \$107,489
Legal 3LG	11	4	15	13	5	18	\$118,912 - \$127,450
Legal 4LG	11	8	19	14	8	22	\$134,680 - \$159,726
Legal 5LG	11	18	29	10	17	27	\$175,256
Legal 6LG	8	11	19	7	12	19	\$193,945 - \$218,056
Legal 7LG	0	1	1	0	1	1	\$229,435
Consultant State Prosecutor	2	2	4	2	2	4	\$328,082
Consultant SP(SC)	1	0	1	0	0	0	\$338,082
Director Legal Services	0	1	1	0	1	1	\$328,082
Deputy DPP	0	1	1	0	1	1	\$386,819
DPP	0	1	1	0	1	1	\$479,327
Legal Staff Total	66	54	120	67	55	122	
Legal Support Staff							
PS Level 1	3	4	7	3	4	7	\$23,287 - \$55,977
PS Level 2	38	13	51	32	8	40	\$57,729 - \$62,689
PS Level 3	26	9	35	25	11	36	\$66,240 - \$71,919
PS Level 4	14	4	18	13	5	18	\$74,587 - \$78,826
PS Level 5	4	3	7	5	6	11	\$82,973 - \$91,701
PS Level 6	1	3	4	1	3	4	\$96,552 - \$106,917
PS Level 7	0	3	3	0	3	3	\$112,902 - \$121,008
PS Level 8	1	0	1	1	0	1	\$128,094 - \$139,131
SES Level 9	0	1	1	0	1	1	\$147,014 - \$158,063
Legal Support Staff Total	87	40	127	80	41	121	
TOTAL	153	94	247	147	96	243	

## Governance Disclosures

No disclosures are required under Treasurer's Instruction 903(14) for 2014/2015.

## Public Interest Disclosures

The ODPP did not receive any matters under the [Public Interest Disclosure Act 2003](#) in 2014/2015, nor were any matters carried over from the previous financial year. The ODPP *Public Interest Disclosure Internal Procedures* and supporting information and documentation are available to all staff members through the ODPP intranet.

## Other Legal Requirements

### Advertising

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

Other than expenditure associated with advertising staff positions, the ODPP did not incur any expenditure in the above areas in 2014/2015.

### Disability Access and Inclusion Plan

The revised ODPP Disability Access and Inclusion Plan (DAIP) 2014-2019 was released and communicated in October 2014. The DAIP is available to members of the public through the ODPP's web site and to all staff members through the ODPP's intranet.

Achievements in 2014/2015 included:

- Continued to ensure ODPP publications are readily available and accessible in alternative formats upon request.
- Continued to deliver disability awareness workshops which were attended by 34 staff members in 2014/2015, bringing the total number of participants to 314.
- Entered into a partnership with the National Disability Recruitment Coordinator (NDRC) to work towards building a more inclusive environment and promote employment and retention of people with disability across the ODPP.

### Public Sector Standards and Ethical Codes

The ODPP received one breach of standard claim in 2014/2015. The claim, against the Employment Standard, was resolved within the ODPP and was withdrawn.

Training of selection panel members continued in 2014/2015 with the objective of promoting high standards and outcomes in recruitment processes and ensuring compliance with the Public Sector Standards.

As mentioned earlier in this report, a revised Code of Conduct was released and communicated to all staff in May 2015.

Other strategies implemented to minimise the risk of misconduct within the ODPP included:

- The communication of the Code of Conduct to all ODPP staff members via the ODPP intranet and the delivery of information sessions.
- The development and release of an online Accountable and Ethical Decision Making module to be completed by all staff members.
- Continued and regular reviews of the Induction Process to ensure new and staff returning from long term leave are aware of the ODPP's Values and Code of Conduct.
- Criminal records screening of all new employees.
- Publication of a revised corporate governance framework and updated instruments of delegation.

## Records Management Framework

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

The ODPP's Record Keeping Plan was approved by the State Records Commission in April 2011 and is valid for a period of five years. The ODPP's Retention and Disposal Schedule, approved in June 2010, also remains contemporary. However, in 2014/2015 the ODPP began a revision of both its Records Keeping Plan and Retention and Disposal Schedule for submission to the State Records Commission in early 2016.

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

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

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

Aside from the usual demands on the ODPP Records Team, during 2014/2015 the Team committed significant resources to responding to subpoenas and requests for information from the Royal Commission into Institutional Responses to Child Sexual Abuse. Given the far-reaching nature of the Royal Commission's work, this necessitated extensive searches of historical prosecutions, including the examination of historical handwritten registers. It is a testimony to the sound record keeping practices of the ODPP and the former Crown Law Department that the ODPP was able to comply with the Royal Commission's requests.

## Freedom of Information

The ODPP is an 'Exempt Agency' under Schedule 2 of the *Freedom of Information Act 1992*. However, the ODPP always assists to the extent reasonably possible and permissible when requests for information are received.

## Government Policy Requirements

### Substantive Equality

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

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

### Occupational Safety, Health and Injury Management

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

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

The ODPP has documented this commitment in the ODPP Occupational Safety and Health Policy, the ODPP Injury Management Policy and the ODPP Injury Management Procedures. The ODPP also complies with the Occupational Safety and Health in the Western Australian *Public Sector Code of Practice 2007* and all relevant legislation.

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

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

The ODPP's performance against the 2014/2015 annual targets was:

Table 26: Occupational Health and Safety Statistics 2014/2015

INDICATOR	TARGET 2014/2015	ACTUAL
Number of fatalities.	Zero	Zero
Lost time injury/diseases (LTI/D) incidence rate.	Zero or 10 % reduction on the previous 3 years	One
Lost time injury severity rate.	Zero or 10 % improvement on the previous 3 years	Zero
Percentage of injured workers returned to work within (i) 13 weeks and (ii) 26 weeks.	Greater than or equal to 80% return to work within 26 weeks	100%
Percentage of managers formally trained in occupational safety, health and injury management responsibilities.	Greater than or equal to 80%	0 (Formal training yet to be delivered)

## Part 4 Key Performance Indicators and Financial Statements



### Auditor General

#### INDEPENDENT AUDITOR'S REPORT

#### To the Parliament of Western Australia

#### OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

##### Report on the Financial Statements

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

The financial statements comprise the Statement of Financial Position as at 30 June 2015, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, Schedule of Income and Expenses by Service, Schedule of Assets and Liabilities by Service, and Summary of Consolidated Account Appropriations and Income Estimates for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information, including Administered transactions and balances.

##### *Director's Responsibility for the Financial Statements*

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

##### *Auditor's Responsibility*

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

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

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



### ***Opinion***

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the financial position of the Office of the Director of Public Prosecutions at 30 June 2015 and its financial performance and cash flows for the year then ended. They are in accordance with Australian Accounting Standards and the Treasurer's Instructions.

### **Report on Controls**

I have audited the controls exercised by the Office of the Director of Public Prosecutions during the year ended 30 June 2015.

Controls exercised by the Office of the Director of Public Prosecutions are those policies and procedures established by the Director to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions.

#### ***Director's Responsibility for Controls***

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

#### ***Auditor's Responsibility***

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

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

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

### ***Opinion***

In my opinion, the controls exercised by the Office of the Director of Public Prosecutions are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2015.

### **Report on the Key Performance Indicators**

I have audited the key performance indicators of the Office of the Director of Public Prosecutions for the year ended 30 June 2015.

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

#### ***Director's Responsibility for the Key Performance Indicators***

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



### *Auditor's Responsibility*

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

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

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

### **Opinion**

In my opinion, the key performance indicators of the Office of the Director of Public Prosecutions are relevant and appropriate to assist users to assess the Office's performance and fairly represent indicated performance for the year ended 30 June 2015.

### **Independence**

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

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

This auditor's report relates to the financial statements and key performance indicators of the Office of the Director of Public Prosecutions for the year ended 30 June 2015 included on the Office's website. The Office's management is responsible for the integrity of the Office's website. This audit does not provide assurance on the integrity of the Office's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.



GLEN CLARKE  
DEPUTY AUDITOR GENERAL  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
15 September 2015

## Certification of Key Performance Indicators



### DIRECTOR OF PUBLIC PROSECUTIONS for WESTERN AUSTRALIA

#### Certification of Key Performance Indicators

I hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Office of the Director of Public Prosecutions' performance and fairly represent the performance of the Office of Public Prosecutions for the financial year ending 30 June 2015.

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

**Joseph McGrath SC**  
**Accountable Authority**

**Date: 15 September 2015**

# Key Performance Indicators

## INTRODUCTION

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

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

A challenge for all Offices of Director of Public Prosecutions is to develop a set of meaningful indicators that will reflect the key activities over which an ODPP has some degree of control.

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

## ODPP MISSION

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

## ODPP OUTPUTS

### Output 1 – Criminal Prosecutions

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

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

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

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

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

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

## **Output 2 – Confiscation of Assets**

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

## **GOVERNMENT GOAL**

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

## **DESIRED OUTCOME**

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

## Key Effectiveness Indicators

### Effectiveness Indicator No 1: Early Advice to Court on Charges

#### Relationship to Desired Outcome

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

#### Performance Outcome 2014/2015

In 2014/2015, the ODPP received 2,346 cases that were either committed to the Supreme or District Court or listed for committal at Perth Magistrates Court. Following case reviews, 69 matters were returned to the Magistrates Court to be dealt with summarily or transferred to another prosecution agency. A further 135 matters were wholly discontinued, so that no charges remained against the accused. Of the remaining 2,142 matters committed to the District and Supreme Court and where an indictment was due during this reporting period, in 1,594 cases (or 74.4%) the indictment was filed with the court within 90 days of the date of committal.

KPI Target 2014/2015	KPI Result 2014/2015
85.0%	74.4%

Performance trends over time are illustrated in the following table:

Year	Indictment Filed Within 90 days of Committal
2014/2015	74.4%
2013/2014	80.8%
2012/2013	83.4%
2011/2012	81.8%
2010/2011	79.0%

#### Explanation for any variation between the target and actual performance

The most important factor in the variation between the target and the performance outcome in 2014/2015 was an 18.1% increase in the number of new committal matters received during the year – up 360 on the previous year – combined with a 13.5% increase the number of matters proceeding to trial in the Supreme and District Courts (from 399 in 2013/2014 to 454 in 2014/2015). Given these significant increases in the ODPP's core work, the 2014/2015 outcome, while not meeting the target, was a very good one.

## Effectiveness Indicator No 2: Establishing a Case to Answer

### Relationship to Desired Outcome

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

### Performance Outcome 2014/2015

There were no Judge directed acquittals in the reporting year out of a total of 454 trials that proceeded, resulting in all accused having a case to answer.

KPI Target 2014/2015	KPI Result 2014/2015
98.0%	100.0 %

Performance trends over time are illustrated in the following table:

Year	Establishing Case to Answer
2014/2015	100.0%
2013/2014	100.0%
2012/2013	99.5%
2011/2012	100.0%
2010/2011	99.8%

### Explanation for any variation between the target and actual performance

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

## Effectiveness Indicator No 3: Convictions after Trial

### Relationship to Desired Outcome

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

### Performance Outcome 2014/2015

In 2014/2015 454 trials proceeded before a jury or a Judge alone in the District and Supreme Court. Of these, 17 (or 3.7%) resulted in a hung jury and 17 (or 3.7%) resulted in a mistrial. Therefore, 420 trials delivered either a conviction or acquittal. Of these matters, 316 (or 75.2%) resulted in a conviction being recorded against the accused for one or more of the charges listed in the indictment.

KPI Target 2014/2015	KPI Result 2014/2015
50.0%	75.2%

Performance trends over time are illustrated in the following table:

Year	Convictions After Trial
2014/2015	75.2%
2013/2014	68.8%
2012/2013	64.6%
2011/2012	69.4%
2010/2011	60.6%

### Explanation for any variation between the target and actual performance

The target was exceeded in 2014/2015, reflecting the extremely thorough and consistent approach of the ODPP in properly assessing matters prior to trial and in effectively preparing and prosecuting trials.

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

### Relationship to Desired Outcome

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

### Performance Outcome 2014/2015

In 2014/2015, 64 declarations for confiscations were filed. Of these, 25 (or 39.1%) were filed within four months of the drug trafficker declaration.

KPI Target 2014/2015	KPI Result 2014/2015
60.0%	39.1%

Performance trends over time are illustrated in the following table:

Year	Application Filed Within 4 months
2014/2015	39.1%
2013/2014	45.3%
2012/2013	70.5%
2011/2012	28.6%
2010/2011	50.0%

### Explanation for any variation between the target and actual performance

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

While these factors are always present in confiscations matters, during 2014/2015 some additional factors arose which contributed to an outcome below expectations. These included paralegal staff shortages in the ODPP confiscations team and WA Police and changed practices at WA Police due to a review of legislative requirements.



## Key Efficiency Indicators

### Efficiency Indicator No 1: Cost per Prosecution

#### Relationship to Desired Outcome

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

#### Performance Outcome 2014/2015

The ODPP's total cost of service for criminal prosecutions in 2014/2015 was \$37.81 million. A total of 2,818 new prosecution cases were received by the ODPP during the reporting year, therefore, and with the qualifications outlined above, the average cost per criminal prosecution in 2014/2015 was \$13,417.

KPI Target 2014/2015	KPI Result 2014/2015
\$16,400	\$13,417

Performance trends over time are illustrated in the following table:

Year	Cost Per Prosecution
2014/2015	\$13,417
2013/2014	\$15,168
2012/2013	\$14,964
2011/2012	\$16,294
2010/2011	\$16,021

#### Explanation for any variation between the target and actual performance

The target as published in the 2014/2015 Budget Paper No. 2 was \$16,400, so the ODPP substantially outperformed the target. This was due to a significant increase in the number of new prosecution cases received in 2014/2015 – up 407 new cases (or +16.9%) on the previous year. At the same time, the ODPP's total cost of service for criminal prosecutions increased by 3.4%. Combined, these two variables delivered a reduced raw cost per prosecution.

## Efficiency Indicator No 2: Ratio of Cost to Return

### Relationship to Desired Outcome

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

### Performance Outcome 2014/2015

In 2014/2015, the ODPP Confiscations team managed a variety of matters that delivered payments of \$10.14 million to the Confiscation Proceeds Account. The total cost of service for the confiscations function in the reporting year was \$3.48 million. The ratio of cost to return was therefore 34.3%.

KPI Target 2014/2015	KPI Result 2014/2015
25.0%	34.3%

Performance trends over time are illustrated in the following table:

Year	Cost as a Percentage of Return
2014/2015	34.3%
2013/2014	39.7%
2012/2013	33.4%
2011/2012	40.5%
2010/2011	40.6%

### Explanation for any variation between the target and actual performance

Although the target was not met in 2014/2015, there was an improvement in the cost ratio from 2013/2014 and the outcome was the second best in five years. This improved outcome was essentially due to a substantial increase (+23.8%) in funds paid to the Confiscation Proceeds Account by the ODPP – rising from \$8.19 million in 2013/2014 to \$10.14 million in the current year, but offset to some extent by a 7.3% increase in the costs to maintain the confiscations legal practice.

While the revenues derived from confiscation proceedings will always be subject to fluctuation, the increase in 2014/2015 may be partly attributed to a legal issue in 2013/2014 which delayed the recovery of certain funds into the Account.

# Financial Statements

## Certification of Financial Statements



DIRECTOR OF PUBLIC PROSECUTIONS  
for WESTERN AUSTRALIA

### **Certification of Financial Statements for the year ended 30 June 2015**

The accompanying financial statements for the Office of the Director of Public Prosecutions have been prepared in compliance with the provisions of the Financial Management Act 2006 from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2015 and the financial position as at 30 June 2015.

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

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

Joseph McGrath SC  
Accountable Authority

Date: 15 September 2015

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

Hardip Bhabra  
Chief Finance Officer

Date: 15 September 2015

**FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE  
2015 Office of the Director of Public Prosecutions**

**Statement of Comprehensive Income**

	<b>Note</b>	<b>2015</b> <b>\$</b>	<b>2014</b> <b>\$</b>
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expense	6	29,996,534	29,028,445
Supplies and services	7	4,076,138	4,677,792
Depreciation and amortisation expense	8	745,147	643,214
Accommodation expenses	9	3,208,110	3,129,825
Other expenses	10	3,271,515	2,340,376
<b>Total cost of services</b>		<b>41,297,444</b>	<b>39,819,652</b>
<b>Income</b>			
<i>Revenue</i>			
Other revenue	11	73,838	77,371
<b>Total Revenue</b>		<b>73,838</b>	<b>77,371</b>
<b>Total income other than income from State Government</b>		<b>73,838</b>	<b>77,371</b>
<b>NET COST OF SERVICES</b>		<b>41,223,606</b>	<b>39,742,281</b>
<b>Income from State Government</b>			
Service Appropriation	12	34,738,000	34,992,000
Contribution from Confiscation Proceeds Account		4,200,000	4,200,000
Services received free of charge		1,279,423	1,137,949
<b>Total income from State Government</b>		<b>40,217,423</b>	<b>40,329,949</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	24	<b>(1,006,183)</b>	<b>587,668</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
		-	-
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	24	<b>(1,006,183)</b>	<b>587,668</b>

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

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

**Statement of Financial Position**  
**As at 30 June 2015**

	<b>Note</b>	<b>2015</b> \$	<b>2014</b> \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	22	1,933,251	2,365,300
Restricted cash and cash equivalents	13,22	996,000	-
Receivables	14	132,350	100,457
Amounts receivable for services	15	305,000	540,000
Other current assets		-	-
<b>Total Current Assets</b>		<b>3,366,601</b>	<b>3,005,757</b>
<b>Non-Current Assets</b>			
Restricted cash and cash equivalents	13,22	-	930,000
Amounts receivable for services	15	3,886,000	3,322,000
Property, plant and equipment	16	2,368,686	2,498,742
Intangible assets	17	86,205	218,178
<b>Total Non-Current Assets</b>		<b>6,340,891</b>	<b>6,968,920</b>
<b>TOTAL ASSETS</b>		<b>9,707,492</b>	<b>9,974,677</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	19	1,440,007	1,367,481
Provisions	20	6,306,522	5,722,712
<b>Total Current Liabilities</b>		<b>7,746,529</b>	<b>7,090,193</b>
<b>Non-Current Liabilities</b>			
Provisions	20	1,948,275	1,865,613
<b>Total Non-Current Liabilities</b>		<b>1,948,275</b>	<b>1,865,613</b>
<b>TOTAL LIABILITIES</b>		<b>9,694,804</b>	<b>8,955,806</b>
<b>NET ASSETS</b>	24	<b>12,688</b>	<b>1,018,871</b>
<b>EQUITY</b>			
Contributed Equity	21	7,137,760	7,137,760
Accumulated surplus/(deficit)		(7,125,072)	(6,118,889)
<b>TOTAL EQUITY</b>	24	<b>12,688</b>	<b>1,018,871</b>

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

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

**Statement of Changes in Equity**  
**For the year ending 30 June 2015**

	Note	Contributed Equity	Reserves	Accumulated surplus/(deficit)	Total Equity
<b>Balance at 1 July 2013</b>	21	7,137,760	-	(6,706,557)	431,203
Changes in accounting policy or correction of prior period errors		-	-	-	-
<b>Restated balance at 1 July 2013</b>		<b>7,137,760</b>	<b>-</b>	<b>(6,706,557)</b>	<b>431,203</b>
Surplus/(deficit)		-	-	587,668	587,668
Other comprehensive income					
Total comprehensive income for the period		-	-	587,668	587,668
Transactions with owners in their capacity as owners:					
Capital contributions		-	-	-	-
Other contributions by owners		-	-	-	-
Distributions to owners		-	-	-	-
Total		-	-	-	-
<b>Balance at 30 June 2014</b>		<b>7,137,760</b>	<b>-</b>	<b>(6,118,889)</b>	<b>1,018,871</b>
<b>Balance at 1 July 2014</b>		<b>7,137,760</b>	<b>-</b>	<b>(6,118,889)</b>	<b>1,018,871</b>
Surplus/(deficit)	24	-	-	(1,006,183)	(1,006,183)
Other comprehensive income		-	-	-	-
Total comprehensive income for the period:		-	-	(1,006,183)	(1,006,183)
Transactions with owners in their capacity as owners:					
Capital contributions		-	-	-	-
Other contributions by owners		-	-	-	-
Distributions to owners		-	-	-	-
Total		-	-	-	-
<b>Balance at 30 June 2015</b>		<b>7,137,760</b>	<b>-</b>	<b>(7,125,072)</b>	<b>12,688</b>

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

**Statement of Cash Flows**  
**For the year ending 30 June 2015**

	<b>Note</b>	<b>2015</b>	<b>2014</b>
		<b>\$</b>	<b>\$</b>
<b>CASH FLOWS FROM STATE GOVERNMENT</b>			
Service appropriations		33,869,000	34,094,000
Contributions from Confiscation Proceeds Account	24	4,200,000	4,200,000
Grants and subsidies		-	-
Holding account drawdowns		540,000	440,000
<b>Net cash provided by State Government</b>		<b>38,609,000</b>	<b>38,734,000</b>
Utilised as follows:			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Employee benefits		(29,224,072)	(29,145,602)
Supplies and services		(9,371,139)	(8,691,684)
GST payments on purchases		(926,656)	(887,175)
GST payments to taxation authority		(227,812)	-
<b>Receipts</b>			
Receipts from services		89,279	69,397
GST receipts on sales		5,163	7,715
GST receipts from taxation authority		935,494	904,330
Other receipts		227,812	-
<b>Net cash provided by/(used in) operating activities</b>	22	<b>(38,491,931)</b>	<b>(37,743,019)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Payments</b>			
Purchase of non-current physical assets		(483,118)	(325,344)
<b>Net cash provided by/(used in) investing activities</b>		<b>(483,118)</b>	<b>(325,344)</b>
Net increase/(decrease) in cash and cash equivalents			
Cash and cash equivalents at the beginning of the period		3,295,300	2,629,663
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	22	<b>2,929,251</b>	<b>3,295,300</b>

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

**Schedule of Income and Expense by Service**  
**For the year ending 30 June 2015**

	<b>Criminal Prosecutions</b>		<b>Confiscation of Assets</b>		<b>Total</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>COST OF SERVICES</b>						
<u>Expenses</u>						
Employee benefit expense	27,873,943	26,815,602	2,122,591	2,212,843	29,996,534	29,028,445
Supplies and services	3,668,413	4,183,623	407,725	494,169	4,076,138	4,677,792
Depreciation and amortisation expense	688,193	593,704	56,954	49,510	745,147	643,214
Accommodation expenses	2,965,626	2,890,323	242,484	239,502	3,208,110	3,129,825
Other expenses	2,616,094	2,088,320	655,421	252,056	3,271,515	2,340,376
<b>Total cost of services</b>	<b>37,812,269</b>	<b>36,571,572</b>	<b>3,485,175</b>	<b>3,248,080</b>	<b>41,297,444</b>	<b>39,819,652</b>
<u>Income</u>						
Other revenue	73,838	77,371	-	-	73,838	77,371
<b>Total income other than income from State Government</b>	<b>73,838</b>	<b>77,371</b>	<b>0</b>	<b>0</b>	<b>73,838</b>	<b>77,371</b>
<b>NET COST OF SERVICES</b>	<b>37,738,431</b>	<b>36,494,201</b>	<b>3,485,175</b>	<b>3,248,080</b>	<b>41,223,606</b>	<b>39,742,281</b>
 <u>Income from State Government</u>						
Service appropriation	34,738,000	34,992,000	-	-	34,738,000	34,992,000
Contribution from Confiscation Proceeds Account	1,000,000	1,000,000	3,200,000	3,200,000	4,200,000	4,200,000
Services received free of charge	1,181,950	1,050,358	97,473	87,591	1,279,423	1,137,949
<b>Total income from State Government</b>	<b>36,919,950</b>	<b>37,042,358</b>	<b>3,297,473</b>	<b>3,287,591</b>	<b>40,217,423</b>	<b>40,329,949</b>
 <b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>(818,481)</b>	<b>548,156</b>	<b>(187,702)</b>	<b>39,511</b>	<b>(1,006,183)</b>	<b>587,668</b>

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



**Schedule of Assets and Liabilities by Service**  
**As at 30 June 2015**

	Criminal Prosecutions		Confiscation of Assets		Total	
	2015	2014	2015	2014	2015	2014
	\$	\$	\$	\$	\$	\$
<u>Assets</u>						
Current assets	3,107,373	2,774,313	259,228	231,443	3,366,601	3,005,757
Non-current assets	5,852,643	6,432,314	488,249	536,607	6,340,891	6,968,920
<b>Total assets</b>	<b>8,960,015</b>	<b>9,206,628</b>	<b>747,477</b>	<b>768,050</b>	<b>9,707,492</b>	<b>9,974,677</b>
<u>Liabilities</u>						
Current liabilities	7,150,046	6,544,248	596,483	545,945	7,746,529	7,090,193
Non-current liabilities	1,798,258	1,721,961	150,017	143,652	1,948,275	1,865,613
<b>Total liabilities</b>	<b>8,948,304</b>	<b>8,266,209</b>	<b>746,500</b>	<b>689,597</b>	<b>9,694,804</b>	<b>8,955,806</b>
<b>NET ASSETS</b>	<b>11,711</b>	<b>940,418</b>	<b>977</b>	<b>78,453</b>	<b>12,688</b>	<b>1,018,871</b>

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

### Summary of Consolidated Account Appropriations and Income Estimates For the year ending 30 June 2015

	2015 Estimate \$	2015 Actual \$	Variance \$	2015 Actual \$	2014 Actual \$	Variance \$
<u>Delivery Services</u>						
Item 49 Net amount appropriated to deliver services	31,382,000	31,279,000	(103,000)	31,279,000	31,761,000	(482,000)
Amount Authorised by Other Statutes - <i>Salaries and Allowances Act 1975</i>	3,341,000	3,459,000	118,000	3,459,000	3,231,000	228,000
<b>Total appropriations provided to deliver services</b>	<b>34,723,000</b>	<b>34,738,000</b>	<b>15,000</b>	<b>34,738,000</b>	<b>34,992,000</b>	<b>(254,000)</b>
<u>Capital</u>						
Capital appropriations	-	-	-	-	-	-
<u>Administered Transactions</u>						
Administered Grants and Transfer Payments	100,000	15,370	(84,630)	15,370	94,634	(79,264)
<b>Total Administered Transactions</b>	<b>100,000</b>	<b>15,370</b>	<b>(84,630)</b>	<b>15,370</b>	<b>94,634</b>	<b>(79,264)</b>
<b>GRAND TOTAL</b>	<b>34,823,000</b>	<b>34,753,370</b>	<b>(69,630)</b>	<b>34,753,370</b>	<b>35,086,634</b>	<b>(333,264)</b>
<u>Details of Expenses by Services</u>						
Criminal Prosecutions	35,817,000	37,812,269	1,995,269	37,812,269	36,571,572	1,240,697
Confiscation of Assets	3,000,000	3,485,175	485,175	3,485,175	3,248,080	237,095
Total Cost of Services	38,817,000	41,297,444	2,480,444	41,297,444	39,819,652	1,477,792
Less total income	(3,650,000)	(73,838)	3,576,162	(73,838)	(77,371)	3,533
Net Cost of Services	35,167,000	41,223,606	6,056,606	41,223,606	39,742,281	1,481,325
Adjustments	(444,000)	(6,485,606)	(6,041,606)	(6,485,606)	(4,750,281)	(1,735,325)
<b>Total appropriations provided to deliver services</b>	<b>34,723,000</b>	<b>34,738,000</b>	<b>15,000</b>	<b>34,738,000</b>	<b>34,992,000</b>	<b>(254,000)</b>
<u>Capital Expenditure</u>						
Purchase of non-current physical assets	540,000	483,118	(56,882)	483,118	201,903	281,215
Adjustments for other funding sources	(540,000)	(483,118)	56,882	(483,118)	(201,903)	(281,215)
<b>Capital appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Details of Income Estimates</u>						
Income disclosed as Administered Income	<b>100,000</b>	<b>15,370</b>	<b>(84,630)</b>	<b>15,370</b>	<b>94,634</b>	<b>(79,264)</b>

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

Note 25 'Explanatory statement' and Note 32 'Explanatory statement for Administered Items' provides details of any significant variations between estimates and actual results for 2015 and between the actual results for 2015 and 2014.

## Office of the Director of Public Prosecutions

### Notes to the Financial Statements

For the year ended 30 June 2015

#### **Note 1. Australian Accounting Standards**

##### **General**

The Office's financial statements for the year ended 30 June 2015 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' includes Standards and Interpretations issued by the Australian Accounting Standard Board (AASB).

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

##### **Early adoption of standards**

The Office cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 Application of Australian Accounting Standards and Other Pronouncements. There has been no early adoption of Australian Accounting Standards that have been issued or amended (but not operative) by the Office for the annual reporting period ended 30 June 2015.

#### **Note 2. Summary of significant accounting policies**

##### **(a) General statement**

The Office is a not-for-profit entity reporting that prepares general purpose financial statements in accordance with Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB as applied by the Treasurer's instructions. Several of these are modified by the Treasurer's instructions to vary application, disclosure, format and wording.

The *Financial Management Act 2006* and the Treasurer's instructions impose legislative provisions that govern the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB.

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

##### **(b) Basis of preparation**

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

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

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

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

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

### **(c) Reporting entity**

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

#### Mission

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

The Office is principally funded by Parliamentary appropriations and also receives some funding from the Confiscations Proceeds Account administered by the Attorney General. The financial statements encompass all funds through which the Office controls resources to carry on its functions.

#### Services

The Office provides the following services:

##### *Service 1: Criminal Prosecutions*

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

##### *Service 2: Confiscation of Assets*

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

The Office administers receipt of monies received on behalf of the Government from forfeiture orders for cash and other property under the *Misuse of Drugs Act 1981*. These receipts are neither controlled by, nor integral to the function of the Office and are deposited into the State's Consolidated Fund soon after they are banked in the Office's operating bank account. These administered transactions are not recognised in the principal financial statements of the Office but schedules are prepared using the same basis as the financial statements and are presented at note 31 'Disclosure of administered expenses and income' and note 32 'Explanatory Statement for Administered items'.

### **(d) Contributed equity**

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 *Contributions by Owners made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed equity.

The transfers of net assets to/from other agencies, other than as a result of a restructure of administrative arrangements, are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal.

### **(e) Income**

#### Revenue recognition

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

##### *Sale of goods*

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

##### *Provision of services*

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

##### *Interest*

Interest is recognised as the interest accrues.

*Service appropriations*

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

*Net Appropriation Determination*

The Treasurer may make a determination providing for prescribed receipts to be retained for services under the control of the Office. In accordance with the determination specified in the 2014-2015 Budget Statements, the Office retained \$73,838 in 2015 (\$77,371 in 2014) from the following:

- Executive vehicle scheme;
- Miscellaneous revenue.

*Grants, donations, gifts and other non-reciprocal contributions*

Revenue is recognised at fair value when the Office obtains control over the assets comprising the contributions, usually when cash is received.

Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of service are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

Gains

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

**(f) Property, plant and equipment**Capitalisation/expensing of assets

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

Initial recognition and measurement

Property, plant and equipment are initially recognised at cost.

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

Subsequent measurement

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

Derecognition

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

Depreciation

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

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

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

**(g) Intangible assets**Capitalisation/expensing of assets

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 or more are capitalised. The cost of utilising the assets is expensed (amortised) over their useful life. Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

Intangible assets are initially recognised at cost. For assets acquired at no cost or nominal cost, the cost is their fair value at the date of acquisition.

The cost model is applied for subsequent measurement requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life which is reviewed annually) on the straight line basis. All intangible assets controlled by the Office have a finite useful life and zero residual value.

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

Licenses	3 years
Computer software	3-5 years

Licenses

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

Computer software

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

**(h) Impairment of assets**

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

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

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

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

**(i) Leases**

The Office has not entered into any finance leases.

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

## **(j) Financial instruments**

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

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

Financial instruments have been disaggregated into the following classes:

- Financial Assets
  - Cash and cash equivalents
  - Restricted cash and cash equivalents
  - Receivables
  - Amounts receivable for services
- Financial Liabilities
  - Payables

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

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

## **(k) Cash and cash equivalents**

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

## **(l) Accrued salaries**

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

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

## **(m) Amounts receivable for services (holding account)**

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

## **(n) Receivables**

Receivables are recognised at original invoice amount less an allowance for any uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off against the allowance account. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Office will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days.

## **(o) Payables**

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

## (p) Provisions

Provisions are liabilities of uncertain timing or amount and are recognised where there is a present legal or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at the end of each reporting period.

### Provisions - employee benefits

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

#### *Annual leave*

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

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

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

#### *Long service leave*

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

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

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

#### *Purchased Leave*

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

#### *Superannuation*

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

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

Employees commencing employment prior to 16 April 2007 who were not members of either the Pension Scheme or the GSS became non-contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). From 30 March 2012, existing members of the WSS or GESBS and new employees have been able to choose their



preferred superannuation fund provider. The Office makes contributions to GESB or other fund providers on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. Contributions to these accumulation schemes extinguish the Office's liability for superannuation charges in respect of employees who are not members of the Pension Scheme or GSS.

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

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

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

#### Provisions – other

##### *Employment on-costs*

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses' and are not included as part of the Office's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

#### **(q) Superannuation expense**

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

#### **(r) Services received free of charge or for nominal cost**

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

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

#### **(s) Comparative figures**

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

### ***Note 3. Judgements made by management in applying accounting policies***

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

#### **Operating lease commitments**

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

### ***Note 4. Key sources of estimation uncertainty***

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

## Long Service Leave

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

## **Note 5. Disclosure of changes in accounting policy and estimates**

### **Initial application of an Australian Accounting Standard**

The Office has applied the following Australia Accounting Standards effective for annual reporting beginning on or after 1 July 2015 that impacted on the Office.

<i>Int 21</i>	<i>Levies</i>
	This Interpretation clarifies the circumstances under which a liability to pay a government levy imposed should be recognised. There is no financial impact for the Office at the reporting date.
<i>AASB 10</i>	<i>Consolidated Financial Statements</i>
	This Standard, issued in August 2011, supersedes AASB 127 <i>Consolidated and Separate Financial Statements</i> and Int 112 <i>Consolidation – Special Purpose Entities</i> , introducing a number of changes to accounting treatments.
	The adoption of the new Standard has no financial impact for the Office as it does not impact accounting for related bodies and the Office has no interests in other entities.
<i>AASB 11</i>	<i>Joint Arrangements</i>
	This Standard, issued in August 2011, supersedes AASB 131 <i>Interests in Joint Ventures</i> , introduces new principles for determining the type of joint arrangement that exists, which are more aligned to the actual rights and obligations of the parties to the arrangement.
	There is no financial impact for the Office as the new standard continues to require the recognition of the Office's share of assets and share of liabilities for the unincorporated joint operation.
<i>AASB 12</i>	<i>Disclosure of Interests in Other Entities</i>
	This Standard, issued in August 2011, supersedes disclosure requirements in AASB 127 <i>Consolidated and Separate Financial Statements</i> , AASB 128 <i>Investments in Associates</i> and AASB 131 <i>Interests in Joint Ventures</i> . There is no financial impact.
<i>AASB 127</i>	<i>Separate Financial Statements</i>
	This Standard, issued in August 2011, supersedes AASB 127 <i>Consolidated and Separate Financial Statements</i> removing the consolidation requirements of the earlier standard whilst retaining accounting and disclosure requirements for the preparation of separate financial statements. There is no financial impact.
<i>AASB 128</i>	<i>Investments in Associates and Joint Ventures</i>
	This Standard supersedes AASB 128 <i>Investments in Associates</i> , introducing a number of clarifications for the accounting treatments of changed ownership interest.
	The adoption of the new Standard has no financial impact for the Office as it does not hold investments in associates and joint ventures.
<i>AASB 1031</i>	<i>Materiality</i>
	This Standard supersedes AASB 1031 (February 2010), removing Australian guidance on materiality not available in IFRSs and refers to guidance on materiality in other Australian pronouncements. There is no financial impact.
<i>AASB 1055</i>	<i>Budgetary Reporting</i>
	This Standard requires specific budgetary disclosures in the general purpose financial statements of not-for-profit entities within the General Government Sector. The Office will be required to disclose additional budgetary information and explanations of major variances between actual and budgeted amounts, though there is no financial impact.

AASB 2011-7	<p><i>Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards [AASB 1, 2, 3, 5, 7, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 &amp; 1038 and Int 5, 9, 16 &amp; 17]</i></p> <p>This Standard gives effect to consequential changes arising from the issuance of AASB 10, AASB 11, AASB 127 <i>Separate Financial Statements</i> and AASB 128 <i>Investments in Associates and Joint Ventures</i>. There is no financial impact for the Office.</p>
AASB 2012-3	<p><i>Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132]</i></p> <p>This Standard adds application guidance to AASB 132 to address inconsistencies identified in applying some of the offsetting criteria, including clarifying the meaning of “currently has a legally enforceable right of set-off” and that some gross settlement systems may be considered equivalent to net settlement. There is no financial impact.</p>
AASB 2013-3	<p><i>Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets</i></p> <p>This Standard introduces editorial and disclosure changes. There is no financial impact.</p>
AASB 2013-4	<p><i>Amendments to Australian Accounting Standards – Novation of Derivatives and Continuation of Hedge Accounting [AASB 139]</i></p> <p>This Standard permits the continuation of hedge accounting in circumstances where a derivative, which has been designated as a hedging instrument, is novated from one counterparty to a central counterparty as a consequence of laws or regulations. The Office does not routinely enter into derivatives or hedges, therefore there is no financial impact.</p>
AASB 2013-8	<p><i>Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities – Control and Structured Entities [AASB 10, 12 &amp; 1049]</i></p> <p>The amendments, issued in October 2013, provide significant guidance in determining whether a not-for-profit entity controls another entity when financial returns are not a key attribute of the investor’s relationship. The Standard has no financial impact in its own right, rather the impact results from the adoption of the amended AASB 10.</p>
AASB 2013-9	<p><i>Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments</i></p> <p>Part B of this omnibus Standard makes amendments to other Standards arising from the deletion of references to AASB 1031 in other Standards for periods beginning on or after 1 January 2014. It has no financial impact.</p>
AASB 2014-1	<p><i>Amendments to Australian Accounting Standards</i></p> <p>Part A of this Standard consists primarily of clarifications to Accounting Standards and has no financial impact for the Office.</p> <p>Part B of this Standard has no financial impact as the Office contributes to schemes that are either defined contribution plans, or deemed to be defined contribution plans.</p> <p>Part C of this Standard has no financial impact as it removes references to AASB 1031 <i>Materiality</i> from a number of Accounting Standards.</p>

## Future impact of Australian Accounting Standards not yet operative

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

		<b>Operative for reporting periods beginning on/after</b>
AASB 9	<p><i>Financial Instruments</i></p> <p>This Standard supersedes AASB 139 <i>Financial Instruments: Recognition and Measurement</i>, introducing a number of changes to accounting treatments.</p> <p>The mandatory application date of this Standard is currently 1 January 2018 after being amended by AASB 2012-6, AASB 2013-9 and AASB 2014-1 Amendments to Australian Accounting Standards. The Office has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
AASB 15	<p><i>Revenue from Contracts with Customers</i></p> <p>This Standard establishes the principles that the Office shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The Office has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2017
AASB 2010-7	<p><i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 &amp; 1038 and Int 2, 5, 10, 12, 19 &amp; 127]</i></p> <p>This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010.</p> <p>The mandatory application date of this Standard has been amended by AASB 2012-6 and AASB 2014-1 to 1 January 2018. The Office has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
AASB 2013-9	<p><i>Amendments to Australian Accounting Standards Conceptual Framework, Materiality and Financial Instruments.</i></p> <p>Part C of this omnibus Standard defers the application of AASB 9 to 1 January 2017. The application date of AASB 9 was subsequently deferred to 1 January 2018 by AASB 2014-1. The Office has not yet determined the application or the potential impact of AASB 9.</p>	1 Jan 2015
AASB 2014-1	<p><i>Amendments to Australian Accounting Standards</i></p> <p>Part E of this Standard makes amendments to AASB 9 and consequential amendments to other Standards. It has not yet been assessed by the Office to determine the application or potential impact of the Standard.</p>	1 Jan 2018
AASB 2014-3	<p><i>Amendments to Australian Accounting Standards – Accounting for Acquisitions of Interests in Joint Operations [AASB 1 &amp; 11]</i></p> <p>The Office establishes Joint Operations in pursuit of its objectives and does not routinely acquire interests in Joint Operations. Therefore, there is no financial impact on application of the Standard.</p>	1 Jan 2016

AASB 2014-4	<i>Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 &amp; 138]</i>	1 Jan 2016
	The adoption of this Standard has no financial impact for the Model Office as depreciation and amortisation is not determined by reference to revenue generation, but by reference to consumption of future economic benefits.	
AASB 2014-5	<i>Amendments to Australian Accounting Standards arising from AASB 15</i>	1 Jul 2017
	This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 15. The Office has not yet determined the application or the potential impact of the Standard.	
AASB 2014-7	<i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)</i>	1 Jan 2018
	This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 9 (December 2014). The Office has not yet determined the application or the potential impact of the Standard.	
AASB 2014-8	<i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) – Application of AASB 9 (December 2009) and AASB 9 (December 2010) [AASB 9 (2009 &amp; 2010)]</i>	1 Jan 2015
	This Standard makes amendments to AASB 9 Financial Instruments (December 2009) and AASB 9 Financial Instruments (December 2010), arising from the issuance of AASB 9 Financial Instruments in December 2014. The Office has not yet determined the application or the potential impact of the Standard.	
AASB 2014-9	<i>Amendments to Australian Accounting Standards – Equity Method in Separate Financial Statements [AASB 1, 127 &amp; 128]</i>	1 Jan 2016
	This Standard amends AASB 127, and consequentially amends AASB 1 and AASB 128, to allow entities to use the equity method of accounting for investments in subsidiaries, joint ventures and associates in their separate financial statements. The Office has not yet determined the application or the potential impact of the Standard.	
AASB 2014-10	<i>Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture [AASB 10 &amp; 128]</i>	1 Jan 2016
	This Standard amends AASB 10 and AASB 128 to address an inconsistency between the requirements in AASB 10 and those in AASB 128 (August 2011), in dealing with the sale or contribution of assets between an investor and its associate or joint venture. The Office has not yet determined the application or the potential impact of the Standard.	
AASB 2015-1	<i>Amendments to Australian Accounting Standards – Annual Improvements to Australian Accounting Standards 2012–2014 Cycle [AASB 1, 2, 3, 5, 7, 11, 110, 119, 121, 133, 134, 137 &amp; 140]</i>	1 Jan 2016
	These amendments arise from the issuance of International Financial Reporting Standard Annual Improvements to IFRSs 2012–2014 Cycle in September 2014, and editorial corrections. The Office has not yet determined the application or the potential impact of the Standard.	

AASB 2015-2	<p><i>Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 &amp; 1049]</i></p> <p>This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements. There is no financial impact.</p>	1 Jan 2016
AASB 2015-3	<p><i>Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality</i></p> <p>This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing that Standard to effectively be withdrawn. There is no financial impact.</p>	1 Jul 2015
AASB 2015-6	<p><i>Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 &amp; 1049]</i></p> <p>The amendments extend the scope of AASB 124 to include application by not-for-profit public sector entities. Implementation guidance is included to assist application of the Standard by not-for-profit public sector entities. The Office has not yet determined the application of the Standard, though there is no financial impact.</p>	1 Jul 2016

**Note 6. Employee benefits expense**

	2015	2014
	\$	\$
Wages and salaries <sup>(a)</sup>	27,493,574	26,567,323
Superannuation - defined contribution plans <sup>(b)</sup>	2,502,960	2,461,122
	<b>29,996,534</b>	<b>29,028,445</b>

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

(b) Defined contribution plans include West State, Gold State, Super Choice Schemes and GESB and other eligible funds.

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

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

**Note 7. Supplies and Services**

	2015	2014
	\$	\$
Communications	131,396	141,168
Consultants and contractors	2,778,687	3,173,789
Consumables	568,178	589,085
Travel and accommodation	277,737	249,055
Miscellaneous	320,141	524,695
	<b>4,076,138</b>	<b>4,677,792</b>

**Note 8. Depreciation and amortisation expense**

	2015	2014
	\$	\$
<u>Depreciation</u>		
Leasehold improvements	400,609	388,771
Computer hardware	132,219	53,283
Office equipment	29,448	26,100
<b>Total depreciation</b>	<b>562,275</b>	<b>468,154</b>
<u>Amortisation</u>		
Intangible assets	182,872	175,060
<b>Total amortisation</b>	<b>182,872</b>	<b>175,060</b>
<b>Total depreciation and amortisation</b>	<b>745,147</b>	<b>643,214</b>

**Note 9. Accommodation expenses**

	2015	2014
	\$	\$
Building rental operating lease expense	3,208,110	3,129,825
	<b>3,208,110</b>	<b>3,129,825</b>

**Note 10. Other expenses**

	2015	2014
	\$	\$
Witness expenses	729,197	594,559
Doubtful debts expense	-	12,722
Equipment and vehicles operating lease expense	165,145	164,056
Building and equipment repairs and maintenance	135,094	127,511
Litigation Costs	628,181	230,675
External brief out expense	1,557,448	1,162,474
Other expenses (a)	56,449	48,379
	<b>3,271,515</b>	<b>2,340,376</b>

(a) Includes workers' compensation insurance and other employment on-costs.

The on-costs liability associated with the recognition of annual and long service leave liability is included at note 20 'Provisions'.

Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

**Note 11. Other revenue**

	2015	2014
	\$	\$
Contributions to motor vehicle scheme	50,840	49,455
Workers' compensation	-	-
Recoup	22,943	27,328
Other revenue	55	588
	<b>73,838</b>	<b>77,371</b>



**Note 12. Income from State Government**

	2015	2014
	\$	\$
Appropriation received during the period:		
Service appropriations <sup>(a)</sup>	34,738,000	34,992,000
Contributions from Confiscation Proceeds Account <sup>(b)</sup>	4,200,000	4,200,000
	<b>38,938,000</b>	<b>39,192,000</b>
Services received free of charge <sup>(c)</sup>		
Determined on the basis of the following estimates provided by agencies:		
Department of the Attorney General		
- Corporate services - Library and Information Technology Services	993,593	1,004,352
- State Solicitor's Office	224,747	81,365
Department of Finance		
- Building and Management Works - Lease management	8,838	7,809
Landgate		
- Valuation services	52,245	44,423
	<b>1,279,423</b>	<b>1,137,949</b>
	<b>40,217,423</b>	<b>40,329,949</b>

- (a) Service appropriations fund the net cost of services delivered.  
Appropriation revenue comprises a cash component and a receivable (asset).  
The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year.
- (b) At the direction of the Attorney General, money is paid out of the Confiscation Proceeds Account to the Office for reimbursement of costs associated with administering the Criminal Property Confiscation Act 2000 and briefing Criminal trials.
- (c) Services received free of charge or for nominal cost are recognised as revenue at fair value of the assets and/or services that can be reliably measured and which would have been purchased if they were not donated. Contribution of assets or services in the nature of contributions by owners, are recognised direct to entity.

**Note 13. Restricted cash and cash equivalents**

	2015	2014
	\$	\$
<u>Current</u>		
Accrued salaries suspense account (a)	996,000	0
	<b>996,000</b>	<b>0</b>
<u>Non-current</u>		
Accrued salaries suspense account (a)	0	930,000
	<b>0</b>	<b>930,000</b>

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

**Note 14. Receivables**

	2015	2014
	\$	\$
<u>Current</u>		
Receivables	31,833	41,939
Allowances for impairment of receivables	(16,297)	(29,090)
GST Receivable	116,814	87,609
<b>Total current</b>	<b>132,350</b>	<b>100,457</b>

**Reconciliation of changes in the allowance for impairment of receivables:**

Balance at start of period	29,090	19,095
Doubtful debts expense	-	12,722
Amounts written off during the period	(6,172)	-
Miscellaneous Other	(6,621)	(2,727)
<b>Balance at end of period</b>	<b>16,297</b>	<b>29,090</b>

**Note 15. Amounts receivable for services (holding account)**

	2015	2014
	\$	\$
Current	305,000	540,000
Non-Current	3,886,000	3,322,000
	<b>4,191,000</b>	<b>3,862,000</b>

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

**Note 16. Property, plant and equipment**

	<b>2015</b>	<b>2014</b>
	\$	\$
<u>Leasehold improvements</u>		
At cost	5,211,816	5,203,961
Accumulated depreciation	<u>(3,319,465)</u>	<u>(2,918,857)</u>
	<u>1,892,351</u>	<u>2,285,105</u>
<u>Computer hardware</u>		
At cost	635,570	449,645
Accumulated depreciation	<u>(307,099)</u>	<u>(294,606)</u>
	<u>328,471</u>	<u>155,038</u>
<u>Office equipment</u>		
At cost	431,848	358,814
Accumulated depreciation	<u>(283,984)</u>	<u>(300,215)</u>
	<u>147,864</u>	<u>58,599</u>
	<u><b>2,368,686</b></u>	<u><b>2,498,742</b></u>

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

**Property, Plant and Equipment Asset Reconciliation**

	<b>Leasehold improvements</b>	<b>Computer hardware</b>	<b>Office equipment</b>	<b>Total</b>
	\$	\$	\$	\$
<b>2015</b>				
Carrying amount at start of period	2,285,104	155,039	58,599	2,498,742
Transferred to Assets	-	-	-	-
Transferred to Intangible Assets	-	-	-	-
Additions	7,856	305,651	118,713	432,220
Disposals	-	-	-	-
Depreciation	(400,609)	(132,219)	(29,448)	(562,276)
Carrying amount at end of period	<u><b>1,892,351</b></u>	<u><b>328,471</b></u>	<u><b>147,864</b></u>	<u><b>2,368,686</b></u>
<b>2014</b>				
Carrying amount at start of period	2,633,515	65,079	66,399	2,764,993
Transferred to Assets	-	-	-	-
Transferred to Intangible Assets	-	-	-	-
Additions	40,361	143,242	18,300	201,903
Disposals	-	-	-	-
Depreciation	(388,771)	(53,283)	(26,100)	(468,154)
Carrying amount at end of period	<u><b>2,285,104</b></u>	<u><b>155,039</b></u>	<u><b>58,599</b></u>	<u><b>2,498,742</b></u>

**Note 17. Intangible assets**

	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<u>Licences</u>		
At cost	141,641	141,641
Accumulated amortisation	(106,825)	(56,839)
	<u>34,816</u>	<u>84,802</u>
<u>Computer Software</u>		
At cost	798,893	747,994
Accumulated amortisation	(747,504)	(614,618)
	<u>51,389</u>	<u>133,376</u>
<b>Total intangible assets</b>	<b><u>86,205</u></b>	<b><u>218,178</u></b>

Reconciliations:

<b>Intangible assets</b>	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<b>Licences</b>		
Carrying amount at start of period	84,802	-
Additions	-	123,441
Transferred to Assets	-	-
Amortisation	(49,986)	(38,639)
Carrying amount at end of period	<u><b>34,816</b></u>	<u><b>84,802</b></u>
<b>Computer software</b>		
Carrying amount at start of period	133,376	269,797
Additions	50,899	-
Transferred from Assets	-	-
Amortisation	(132,886)	(136,421)
Carrying amount at end of period	<u><b>51,389</b></u>	<u><b>133,376</b></u>

**Note 18. Impairment of assets**

There were no indications of impairment to property, plant and equipment, and intangible assets at 30 June 2015.

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

**Note 19. Payables**

	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<u>Current</u>		
Trade payables	412,061	242,727
Accrued expenses	211,108	419,242
Accrued salaries and wages	810,790	701,000
Other current liabilities	6,048	4,512
<b>Total current</b>	<b><u>1,440,007</u></b>	<b><u>1,367,481</u></b>

**Note 20. Provisions**

	2015	2014
	\$	\$
<u>Current</u>		
<i>Employee benefits provision</i>		
Annual leave <sup>(a)</sup>	2,339,828	2,154,125
Long service leave <sup>(b)</sup>	3,932,273	3,481,259
Purchased leave	22,950	82,204
	<b>6,295,051</b>	<b>5,717,588</b>
 <i>Other provisions</i>		
Employment on-costs <sup>(c)</sup>	11,471	5,124
	<b>11,471</b>	<b>5,124</b>
	<b>6,306,522</b>	<b>5,722,712</b>
 <u>Non-current</u>		
<i>Employee benefits provision</i>		
Long service leave <sup>(b)</sup>	1,944,716	1,863,931
	<b>1,944,716</b>	<b>1,863,931</b>
 <i>Other provisions</i>		
Employment on-costs <sup>(c)</sup>	3,559	1,682
	<b>3,559</b>	<b>1,682</b>
	<b>1,948,275</b>	<b>1,865,613</b>

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

	2015	2014
	\$	\$
Within 12 months of the end of the reporting period	1,629,300	1,540,005
More than 12 months after the end of the reporting period	710,528	614,120
	<b>2,339,828</b>	<b>2,154,125</b>

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

	2015	2014
	\$	\$
Within 12 months of the end of the reporting period	1,501,326	1,483,242
More than 12 months after the end of the reporting period	4,375,662	3,861,949
	<b>5,876,988</b>	<b>5,345,191</b>

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

**Movement in Other Provisions**

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

	<b>2015</b>	<b>2014</b>
	\$	\$
<u>Employment on-cost provision</u>		
Carrying amount at start of period	6,806	6,966
Payments/other sacrifices of economic benefits	8,224	(160)
<b>Carrying amount at end of the period</b>	<b>15,030</b>	<b>6,806</b>

**Note 21. Equity**

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

**Contributed Equity**

	<b>2015</b>	<b>2014</b>
	\$	\$
Balance at start of period	7,137,760	7,137,760
<u>Contributions by owners</u>		
Capital appropriation	-	-
<b>Total contributions by owners</b>	<b>-</b>	<b>-</b>
<b>Balance At End Of Period</b>	<b>7,137,760</b>	<b>7,137,760</b>

**Accumulated surplus/(deficit)**

	<b>2015</b>	<b>2014</b>
	\$	\$
Balance at start of period	(6,118,889)	(6,706,557)
Result for the period	(1,006,183)	587,668
<b>Balance at end of year</b>	<b>(7,125,072)</b>	<b>(6,118,889)</b>
<b>Total Equity at end of period</b>	<b>12,688</b>	<b>1,018,871</b>

**Note 22. Notes to the Statement of Cash Flows****Reconciliation of cash**

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

	<b>2015</b>	<b>2014</b>
	\$	\$
Cash advances	2,000	2,000
Cash and cash equivalents	1,931,251	2,363,300
Restricted cash and cash equivalents	996,000	930,000
	<b>2,929,251</b>	<b>3,295,300</b>

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

	<b>2015</b>	<b>2014</b>
	\$	\$
Net cost of services	(41,223,606)	(39,742,281)
<u>Non-cash items:</u>		
Depreciation and amortisation expense	745,147	643,214
Services received free of charge	1,279,423	1,137,949
<u>(Increase)/decrease in assets:</u>		
Current receivables <sup>(a)</sup>	(2,687)	34,716
Other current assets	-	18,379
<u>Increase/(decrease) in liabilities:</u>		
Current payables <sup>(a)</sup>	72,527	107,175
Current provisions	583,809	(162,918)
Non-current provisions	82,662	196,744
Net GST (receipts)/payments <sup>(b)</sup>	(14,001)	(24,870)
Change in GST in receivables/payables <sup>(c)</sup>	(15,204)	48,872
<b>Net cash provided by/(used in) operating activities</b>	<b>(38,491,931)</b>	<b>(37,743,019)</b>

(a) Note that the Australian Taxation Office (ATO) receivable/payable in respect of GST and the receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

(b) This is the net GST paid/received, i.e. cash transaction.

(c) This reverses out the GST in receivables and payables.

**Note 23. Commitments**

The commitments below are inclusive of GST where relevant

**Non-cancellable operating lease commitments**

	<b>2015</b>	<b>2014</b>
	\$	\$
Commitments for minimum lease payments are payable as follows:		
Within 1 year	2,180,993	2,111,445
Later than 1 year and not later than 5 years	8,302,589	8,013,549
Later than 5 years	-	1,949,295
	<b>10,483,582</b>	<b>12,074,289</b>

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

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

**Capital expenditure commitments**

	<b>2015</b>	<b>2014</b>
	\$	\$
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year	35,313	202,116
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-
	<b>35,313</b>	<b>202,116</b>

**Other expenditure commitments**

	<b>2015</b>	<b>2014</b>
	\$	\$
Other expenditure commitments in relation to software maintenance contracted for at the end of the reporting period but not recognised as liabilities, are payable as follows		
Within 1 year	330	27,369
Later than 1 year and not later than 5 years	-	23,515
Later than 5 years	-	-
	<b>330</b>	<b>50,884</b>



**Note 24. Events occurring after the balance sheet date**

On 16 July 2015, the Office received an additional \$800,000 from the Confiscation Proceeds Account to offset the full cost of running the Confiscations Practice during the 2014/15 reporting period.

Whilst there was no formal agreement from the Attorney General to provide this funding to the Office as at 30 June 2015, the Office of the Director of Prosecutions had advised the Office of the Attorney General that the funds were needed for the 2014/15 financial year.

If these funds were received on or before 30 June 2015 to match the reporting period's expenditure, this would have the following impact on the 2014/15 financial statements.

	<b>From</b> \$	<b>To</b> \$
(a) Statement of Comprehensive Income		
Reduce (Deficit) for the period 2014/15	(1,006,183)	(206,183)
Reduce Total Comprehensive Income/(Deficit) for the period 2014/15	(1,006,183)	(206,183)
(b) Statement of Financial Position		
Increase Net Assets for the period 2014/15	12,688	812,688
Increase Total Equity for the period 2014/15	12,688	812,688
(c) Statement of Changes in Equity		
Reduce (Deficit) for the period 2014/15	(1,006,183)	(206,183)
(d) Statement of Cash Flows		
Contributions from Confiscation Proceeds Account for the period 2014/15	4,200,000	5,000,000

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

**Note 25. Explanatory Statement**

Major variances between estimates (original budget) and actual results for 2015, and between the actual results for 2014 and 2015 are shown below.

Major variances are considered to be greater than 10% or \$10 million.

	Variance Note	Original Budget 2015 \$000	Actual 2015 \$000	Actual 2014 \$000	Variance between estimate and Actual \$000	actual results for 2015 and 2014 \$000
<b>Statement of Comprehensive Income</b>						
Expenses						
Employee benefits expense		29,205	29,997	29,028	792	969
Supplies and services	1.1, 2.9	3,650	4,076	4,678	426	(602)
Depreciation and amortisation expense	1.2, 2.10	869	745	643	(124)	102
Accommodation expenses	2.1	2,850	3,208	3,130	358	78
Other expenses	1.3, 2.2	2,243	3,272	2,340	1,029	932
Total cost of services		<b>38,817</b>	<b>41,297</b>	<b>39,819</b>	<b>2,480</b>	<b>1,478</b>
Income						
Revenue						
Other revenue	2.4	50	74	77	24	(3)
Total Revenue		<b>50</b>	<b>74</b>	<b>77</b>	<b>24</b>	<b>(3)</b>
Total income other than income from State Government		<b>50</b>	<b>74</b>	<b>77</b>	<b>24</b>	<b>(3)</b>
NET COST OF SERVICES		<b>38,767</b>	<b>41,223</b>	<b>39,742</b>	<b>2,456</b>	<b>1,481</b>
Income from State Government						
Service Appropriation		34,723	34,738	34,992	15	(254)
Contribution from Confiscation Proceeds Account	2.3	3,600	4,200	4,200	600	-
Services received free of charge	1.4, 2.4	525	1,279	1,138	754	141
Total income from State Government		<b>38,848</b>	<b>40,217</b>	<b>40,330</b>	<b>1,369</b>	<b>(113)</b>
SURPLUS/(DEFICIT) FOR THE PERIOD	1.5	<b>81</b>	<b>(1,006)</b>	<b>588</b>	<b>(1,087)</b>	<b>(1,594)</b>
OTHER COMPREHENSIVE INCOME						
		-	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	1.5	<b>81</b>	<b>(1,006)</b>	<b>588</b>	<b>(1,087)</b>	<b>(1,594)</b>
<b>Statement of Financial Position</b>						
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	1.6, 2.5	1,699	1,933	2,365	234	(432)
Restricted cash and cash equivalents	1.12	0	996	0	996	996
Receivables	1.7, 2.4	159	132	101	(27)	32
Amounts receivable for services	1.13	305	305	540	-	(235)
Other current assets		18	0	0	(18)	-
Total Current Assets		<b>2,181</b>	<b>3,367</b>	<b>3,006</b>	<b>1,186</b>	<b>361</b>
Non-Current Assets						
Restricted cash and cash equivalents	1.12	928	0	930	(928)	(930)
Amounts receivable for services	1.13	3,811	3,886	3,322	75	564
Property, plant and equipment		2,481	2,369	2,499	(112)	(130)
Intangible assets	1.8	100	86	218	(14)	(132)
Total Non-Current Assets		<b>7,320</b>	<b>6,341</b>	<b>6,969</b>	<b>(979)</b>	<b>(628)</b>
TOTAL ASSETS		<b>9,501</b>	<b>9,708</b>	<b>9,975</b>	<b>207</b>	<b>(267)</b>
<b>LIABILITIES</b>						
Current Liabilities						
Payables	2.6	214	1,440	1,367	1,226	73
Provisions	2.6	7,025	6,307	5,723	(718)	584
Total Current Liabilities		<b>7,239</b>	<b>7,747</b>	<b>7,090</b>	<b>508</b>	<b>657</b>
Non-Current Liabilities						
Provisions	2.6	1,667	1,948	1,866	281	82
Total Non-Current Liabilities		<b>1,667</b>	<b>1,948</b>	<b>1,866</b>	<b>281</b>	<b>82</b>
TOTAL LIABILITIES		<b>8,906</b>	<b>9,695</b>	<b>8,956</b>	<b>789</b>	<b>739</b>
NET ASSETS		<b>595</b>	<b>13</b>	<b>1,019</b>	<b>(582)</b>	<b>(1,006)</b>
EQUITY						
Contributed Equity		7,138	7,138	7,138	-	-
Accumulated surplus/(deficit)		(6,543)	(7,125)	(6,119)	(582)	(1,006)
TOTAL EQUITY		<b>595</b>	<b>13</b>	<b>1,019</b>	<b>(582)</b>	<b>(1,006)</b>

**Note 25. Explanatory Statement (continued)**

	Variance Note	Original Budget 2015 \$000	Actual 2015 \$000	Actual 2014 \$000	Variance between estimate and Actual \$000	actual results for 2015 and 2014 \$000
<b>Statement of Cash Flows</b>						
<b>CASH FLOWS FROM STATE GOVERNMENT</b>						
Service appropriations		33,854	33,869	34,094	15	(225)
Contributions from Confiscation Proceeds Account	2.3	3,600	4,200	4,200	600	-
Grants and subsidies		0	0	0	-	-
Holding account drawdowns	1.9	540	540	440	-	100
<b>Net cash provided by State Government</b>		<b>37,994</b>	<b>38,609</b>	<b>38,734</b>	<b>615</b>	<b>(125)</b>
Utilised as follows:						
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Payments</b>						
Employee benefits		(29,098)	(29,224)	(29,146)	(126)	(78)
Supplies and services	2.7	(8,325)	(9,371)	(8,692)	(1,046)	(679)
GST payments on purchases	2.8	(629)	(927)	(887)	(298)	(40)
<b>Receipts</b>						
Receipts from services	2.4	50	89	69	39	20
GST receipts on sales		2	5	8	3	(3)
GST receipts from taxation authority	2.8	627	936	904	309	32
<b>Net cash provided by/(used in) operating activities</b>		<b>(37,373)</b>	<b>(38,492)</b>	<b>(37,744)</b>	<b>(1,119)</b>	<b>(748)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
Purchase of non-current physical assets	1.10	(540)	(483)	(325)	57	(158)
<b>Net cash provided by/(used in) investing activities</b>		<b>(540)</b>	<b>(483)</b>	<b>(325)</b>	<b>57</b>	<b>(158)</b>
Net increase/(decrease) in cash and cash equivalents						
Cash and cash equivalents at the beginning of the period		81	(366)	665	(447)	(1,031)
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE</b>		<b>2,546</b>	<b>3,295</b>	<b>2,630</b>	<b>749</b>	<b>665</b>
		<b>2,627</b>	<b>2,929</b>	<b>3,295</b>	<b>302</b>	<b>(366)</b>

**Major Variance Narratives (Controlled Operations)****Variances between actual results for 2015 and 2014**

- 1.1 One-off decommissioning (from the Office of Shared Services) project costs in 2013/14 were responsible for higher costs in that year.
- 1.2 Computer equipment additions of \$0.3 million increased depreciation costs from last year.
- 1.3 Legal costs were \$0.8 million higher than last year due to briefing out prosecution and confiscations matters. In 2014/15, prosecution matters briefed out were 48% higher than the previous year due to increase in workloads. In addition, exceptional legal costs in confiscations matters exacerbated the increase.
- 1.4 Services provided by State Solicitors Office were \$0.14 million more than last year.
- 1.5 Contribution of \$0.8 million from the Confiscations proceeds account to match full costs incurred in 2014/15 as mentioned in 1.3 were received on 16 July 2015. If these funds were received on or before 30 June 2015, the deficit for 2015 would be \$0.8 million lower (see note 24 'Events occurring after the balance sheet date').
- 1.6 Current cash and cash equivalents decreased by \$0.4 million due to higher spend on brief outs and delay in receiving contributions from the Confiscations proceeds account as explained in 1.5.
- 1.7 Increase is attributable to goods and services tax receivable on capital expenditure during June 2015.
- 1.8 Net book value of computer software at 30 June 2014 fully amortised in 2014/15 financial year.
- 1.9 Additional drawdown as per funds approved in the 2014/15 Asset Investment Program budget.
- 1.10 More spend than previous year as approved in the 2014/15 Asset Investment Program budget.
- 1.12 27th pay provision moved from non to current assets compared to budget papers and 2013/14 classification.
- 1.13 Treasury consolidated account movements for non-cash and asset funding.

**Variances between estimate and actual for 2015**

- 2.1 Proportion for Confiscations Practice not fully funded.
- 2.2 Legal costs incurred in briefing out prosecutions and confiscations matters were higher due to unexpected increase in workloads as explained in 1.3 above.
- 2.3 Additional funding from proceeds of the Confiscations account requested by the ODPP from the Department of Attorney General during budget process had not been determined by time budget was finalised.
- 2.4 Estimates assumed previous year trends.
- 2.5 Income deficit as opposed to estimated surplus is responsible for decline in cash and cash equivalents.
- 2.6 Although distribution of estimates between payables and provisions are not in line with actual trends, net movements in total Current Liabilities and Total Liabilities from actual results is less than 10%.
- 2.7 Higher payments to brief out counsel - as mentioned in 1.3 above - is responsible for the increase.
- 2.8 Actual expenses - excluding employee benefit and depreciation - are 20% above estimate thus the increase in GST on purchases.
- 2.9 Substantial increase in Services Free of Charge responsible for the variance.
- 2.10 Actual asset replacement timings over longer lead times than budget that assumed earlier dates.

**Note 26. Financial instruments****(a) Financial risk management objectives and policies**

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

Credit risk

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

The maximum exposure to credit risk at the end of the reporting period in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any allowance for impairment, as shown in the table at note 26(c) 'Financial instrument disclosures' and Note 14 'Receivables'.

Credit risk associated with the Office's financial assets is minimal because the main receivable is amounts receivable for services (holding account). For receivables other than government, the Office trades only with recognised, creditworthy third parties. The Office has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the Office's exposure to bad debts is minimal.

At the end of the reporting period there are no significant concentrations of credit risk.

Liquidity risk

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

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

The Office has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Office's income or value of its holdings of financial instruments. The Office does not trade in foreign currency and is not materially exposed to other price risks. Other than as detailed in the Interest rate sensitivity analysis table at Note 26(c), the Office is not exposed to interest rate risk because all other cash and equivalents and restricted cash are non-interest bearing, and the Office has no borrowings.

**(b) Categories of financial instruments**

In addition to cash, the carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2015 \$	2014 \$
<b><u>Financial Assets</u></b>		
Cash and cash equivalents	1,933,251	2,365,300
Restricted cash and cash equivalents	996,000	930,000
Loans and receivables <sup>(a)</sup>	4,206,536	3,874,849
<b><u>Financial Liabilities</u></b>		
Financial liabilities measured at amortised cost	1,440,007	1,367,481

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

**(c) Financial Instrument disclosures**Credit Risk

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

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

**Ageed analysis of financial assets**

	Carrying Amount \$	Not past due and not impaired \$	<u>Past due but not impaired</u>					Impaired financial assets \$
			Up to 1 month \$	1-3 months \$	3 months to 1 year \$	1-5 years \$	More than 5 Years \$	
<b>2015</b>								
Cash and cash equivalents	1,933,251	1,933,251	-	-	-	-	-	-
Restricted cash and cash equivalent	996,000	996,000	-	-	-	-	-	-
Receivables <sup>(a)</sup>	15,536	-	40	-	15,497	-	-	-
Amounts receivable for services	4,191,000	4,191,000	-	-	-	-	-	-
	<b>7,135,788</b>	<b>7,120,251</b>	<b>40</b>	<b>-</b>	<b>15,497</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2014</b>								
Cash and cash equivalents	2,365,300	2,365,300	-	-	-	-	-	-
Restricted cash and cash equivalent	930,000	930,000	-	-	-	-	-	-
Receivables <sup>(a)</sup>	12,849	-	-	-	12,849	-	-	-
Amounts receivable for services	3,862,000	3,862,000	-	-	-	-	-	-
	<b>7,170,149</b>	<b>7,157,300</b>	<b>-</b>	<b>-</b>	<b>12,849</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**(d) Financial Instrument disclosures**

### Liquidity Risk and interest rate exposure

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

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

		Interest rate exposure					Maturity Dates				
	Weighted average effective interest Rate %	Carrying Amount \$	Fixed interest rate \$	Variable interest rate \$	Non-interest bearing \$	Total Nominal Amount \$	Up to 1 months \$	1-3months \$	3 months to 1 year \$	1-5 years \$	More than 5 years \$
2015											
Financial Assets											
Cash and cash equivalents		1,933,251	-	-	1,933,251		1,933,251	-	-	-	-
Restricted cash and cash equivalent		996,000	-	-	996,000		-	-	996,000	-	-
Receivables <sup>(a)</sup>		15,536	-	-	15,536		15,536	-	-	-	-
Amounts receivable for services		4,191,000	-	-	4,191,000		-	-	305,000	2,725,000	1,161,000
		7,135,787	-	-	7,135,787		1,948,787	-	1,301,000	2,725,000	1,161,000
Financial Liabilities											
Payables		1,440,007	-	-	1,440,007	1,440,007	1,440,007	-	-	-	-
		1,440,007	-	-	1,440,007		1,440,007	-	-	-	-

		Interest rate exposure					Maturity Dates				
	Weighted average effective interest Rate %	Carrying Amount \$	Fixed interest rate \$	Variable interest rate \$	Non-interest bearing \$	Total Nominal Amount \$	Up to 1 months \$	1-3months \$	3 months to 1 year \$	1-5 years \$	More than 5 years \$
2014											
Financial Assets											
Cash and cash equivalents		2,365,300	-	-	2,365,300	2,365,300	2,365,300	-	-	-	-
Restricted cash and cash equivalent		930,000	-	-	930,000	930,000	-	-	-	930,000	-
Receivables <sup>(a)</sup>		12,849	-	-	12,849	12,849	12,849	-	-	-	-
Amounts receivable for services		3,862,000	-	-	3,862,000	3,862,000	-	-	540,000	1,505,000	1,817,000
		7,170,149	-	-	7,170,149	7,170,149	2,378,149	-	540,000	2,435,000	1,817,000
Financial Liabilities											
Payables		1,367,481	-	-	1,367,481	1,367,481	1,367,481	-	-	-	-
		1,367,481	-	-	1,367,481	1,367,481	1,367,481	-	-	-	-

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

**Note 27. Remuneration of senior officers**

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

	2015	2014
\$		
140,001 - 150,000	-	1
190,001 - 200,000	1	
320,001 - 330,000	-	1
340,001 - 350,000	1	-
360,001 - 370,000	-	1
370,001 - 380,000	2	1
380,001 - 390,000	-	1
390,001 - 400,000	1	2
400,001 - 410,001	1	-
470,001 - 480,000	-	1
480,001 - 490,000	1	-
490,001 - 500,001	1	-
530,001 - 540,000	-	1
560,001 - 570,001	1	-
	\$	\$
Base remuneration and superannuation	3,338,151	3,083,846
Annual leave and long service leave accruals	133,463	116,524
Other benefits	160,980	203,747
<b>Total remuneration of senior officers</b>	<b>3,632,594</b>	<b>3,404,117</b>

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

**Note 28. Remuneration of Auditor**

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

	2015	2014
	\$	\$
Auditing the accounts, financial statements and key performance indicators	41,000	35,000

**Note 29. Supplementary financial****(a) Write-offs**

	2015	2014
	\$	\$
Bad debts written off under the authority of the accountable authority	6,172	-
	<b>6,172</b>	<b>-</b>

**(b) Act of Grace Payments**

During the financial year, no act of grace payment was made.

**Note 30. Contingent Liability**

The Office had no contingent liability as at 30 June 2015.

**Note 31. Disclosure of administered income and expenses by service****Confiscation of Assets**

	2015 \$	2014 \$
<b>INCOME FROM ADMINISTERED ITEMS</b>		
<u>Income</u>		
For transfer:	15,370	94,634
Misuse of Drugs Act	<b>15,370</b>	<b>94,634</b>
<b>Total administered income</b>		
<u>Expenses</u>	15,370	94,634
Transfer payments	<b>15,370</b>	<b>94,634</b>
<b>Total administered expenses</b>	<b>15,370</b>	<b>94,634</b>



**Note 32. Explanatory Statement for Administered Items**

Major variances between estimates (original budget) and actual results for 2015, and between the actual results for 2014 and 2015 are shown below.

Major variances are considered to be greater than 10% or \$10 million.

	Variance Note	Original Budget 2015 \$000	Actual 2015 \$000	Actual 2014 \$000	Variance between estimate and Actual \$000	actual results for 2015 and 2014 \$000
<b>INCOME FROM ADMINISTERED ITEMS</b>						
<b>Income</b>						
For transfer:						
Misuse of Drugs Act	1.1 , 2.1	100	15	95	(85)	(80)
<b>Total administered income</b>		<b>100</b>	<b>15</b>	<b>95</b>	<b>(85)</b>	<b>(80)</b>
<b>Expenses</b>						
Transfer payments	1.2 , 2.2	100	15	95	(85)	(80)
<b>Total administered expenses</b>		<b>100</b>	<b>15</b>	<b>95</b>	<b>(85)</b>	<b>(80)</b>
<b>NET INCOME FROM ADMINISTERED ITEMS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Major Variance Narratives (Administered transactions)***Variances between actual results for 2015 and 2014*

1.1 The reduction in receipts is due to a change to the Misuse of Drugs Act 1981 which removed the ability to make a forfeiture order for cash and other property under that Act.

That type of property, if not forfeited under the Act, is now dealt with under the Criminal and Found Property Disposal Act 2006. Those proceeds are handled by the Commissioner of Police.

1.2 Transfer of payments is directly related to reduction in receipts as per 1.1 above.

*Variances between estimate and actual for 2015*

2.1 Reduction in receipts is due to a change to the Misuse of Drugs Act 1981 as mentioned in 1.1 above.

2.2 Transfer of payments is directly related to reduction in receipts as per 2.1 above.

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