Ombudsman
Western Australia

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Independent audit opinion

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Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

Parliamentary Commissioner for Administrative Investigations

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Parliamentary Commissioner for Administrative Investigations (Parliamentary Commissioner) which comprise:

- the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Parliamentary Commissioner for the year ended 30 June 2026 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

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

Responsibilities of the Parliamentary Commissioner for the financial statements

The Parliamentary Commissioner is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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In preparing the financial statements, the Parliamentary Commissioner is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Parliamentary Commissioner.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Parliamentary Commissioner. The controls exercised by the Parliamentary Commissioner are those policies and procedures established 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 the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Parliamentary Commissioner are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2026, and the controls were implemented as designed as at 30 June 2026.

The Parliamentary Commissioner's responsibilities

The Parliamentary Commissioner is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements *ASAE 3150 Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

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

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Parliamentary Commissioner for the year ended 30 June 2026 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Parliamentary Commissioner for the year ended 30 June 2026 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Parliamentary Commissioner's performance and fairly represent indicated performance for the year ended 30 June 2026.

The Parliamentary Commissioner's responsibilities for the key performance indicators

The Parliamentary Commissioner 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 internal controls as the Parliamentary Commissioner

determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Parliamentary Commissioner is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 3 Financial Sustainability – Requirement 5 Key Performance Indicators.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the Parliamentary Commissioner's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 3 - Requirement 5 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

My independence and quality management relating to the report on financial statements, controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Ombudsman is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2026, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

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 Parliamentary Commissioner for the year ended 30 June 2026 included in the annual report on the Parliamentary Commissioner's website. The Parliamentary Commissioner's management is responsible for the integrity of the Parliamentary Commissioner's website. This audit does not provide assurance on the integrity of the Parliamentary Commissioner's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. 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 contact the Parliamentary Commissioner to confirm the information contained in the website version.

Kellie Tonich
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
3 September 2026

Financial statements

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Ombudsman Western Australia

30 June 2026

Certification of Financial Statements

For the financial year ended 30 June 2026

The accompanying financial statements of the Parliamentary Commissioner for Administrative Investigations 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 2026 and the financial position as at 30 June 2026.

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

Leyla Nowbakht
Chief Finance Officer

03 September 2026

David Robinson
Deputy Ombudsman
Acting as the Ombudsman under section 6A of the
Parliamentary Commissioner Act 1971

03 September 2026

Parliamentary Commissioner for Administrative Investigations
Statement of Comprehensive Income

For the year ended 30 June 2026

	Notes	2026 $	2025 $
COST OF SERVICES			
Expenses			
Employee benefits expense	2.1(a)	14,197,899	11,737,221
Supplies and services	2.2	2,121,067	1,821,791
Depreciation and amortisation expense	4.1, 4.2, 4.3	117,490	157,130
Finance costs	6.2	4,652	16,422
Accommodation expenses	2.2	1,386,007	1,267,063
Other expenses	2.2	306,210	357,526
Total cost of services		**18,133,325**	**15,357,153**
Income			
Other Income	3.2	2,926,482	2,816,452
Commonwealth Grants	3.3	78,353	39,984
Total Income		**3,004,835**	**2,856,436**
NET COST OF SERVICES		**15,128,491**	**12,500,717**
Income from State Government			
Service appropriation	3.1	14,078,000	13,260,000
Resources received	3.1	326,028	308,723
Total income from State Government		**14,404,028**	**13,568,723**
SURPLUS/(DEFICIT) FOR THE PERIOD		**(724,463)**	**1,068,006**
OTHER COMPREHENSIVE INCOME		**-**	**-**
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		**(724,463)**	**1,068,006**

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

Parliamentary Commissioner for Administrative Investigations
Statement of Financial Position

As at 30 June 2026

	Notes	2026 $	2025 $
ASSETS			
Current Assets			
Cash and cash equivalents	6.3	3,143,122	4,272,168
Restricted cash and cash equivalents	6.3	22,226	5,111
Receivables	5.1	497,571	154,296
Amounts receivable for services	5.2	208,000	208,000
Total Current Assets		**3,870,919**	**4,639,575**
Non-Current Assets			
Receivables	5.1	519,659	407,527
Amounts receivable for services	5.2	2,326,000	2,251,000
Plant and equipment	4.1	137,298	38,361
Intangible assets	4.2	621,976	70,601
Right-of-use assets	4.3	66,498	62,390
Total Non-Current Assets		**3,671,431**	**2,829,879**
TOTAL ASSETS		**7,542,350**	**7,469,454**
LIABILITIES			
Current Liabilities			
Payables	5.3	643,309	492,408
Employee related provisions	2.1(b)	2,422,594	2,236,785
Lease liabilities	6.1	20,007	16,941
Contract liabilities	5.4	171,325	-
Other Current Liabilities	5.5	-	100,000
Total Current Liabilities		**3,257,235**	**2,846,134**
Non-Current Liabilities			
Employee related provisions	2.1(b)	616,213	427,188
Lease liabilities	6.1	49,883	49,089
Contract liabilities	5.4	175,438	-
Total Non-Current Liabilities		**841,534**	**476,277**
TOTAL LIABILITIES		**4,098,769**	**3,322,411**
NET ASSETS		**3,443,580**	**4,147,043**
EQUITY			
Contributed equity		1,742,000	1,721,000
Accumulated surplus/(deficit)		1,701,580	2,426,043
TOTAL EQUITY		**3,443,580**	**4,147,043**

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

Parliamentary Commissioner for Administrative Investigations
Statement of Changes in Equity

For the year ended 30 June 2026

	Contributed equity $	Accumulated surplus/(deficit) $	Total equity $
Balance at 1 July 2024	**1,704,000**	**1,358,037**	**3,062,037**
Surplus/(Deficit)	-	1,068,006	1,068,006
Total comprehensive income for the period	-	1,068,006	1,068,006
Transactions with owners in their capacity as owners:			
Capital appropriations	17,000	-	17,000
Total	17,000	-	17,000
Balance at 30 June 2025	**1,721,000**	**2,426,042**	**4,147,043**
Balance at 1 July 2025	**1,721,000**	**2,426,042**	**4,147,043**
Surplus/(Deficit)	-	(724,463)	(724,463)
Total comprehensive income for the period		(724,463)	(724,463)
Transactions with owners in their capacity as owners:			
Capital appropriations	21,000	-	21,000
Total	21,000	-	21,000
Balance at 30 June 2026	**1,742,000**	**1,701,580**	**3,443,580**

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

Parliamentary Commissioner for Administrative Investigations
Statement of Cash Flows

For the year ended 30 June 2026

	Notes	2026 $	2025 $
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		13,795,000	12,977,000
Holding account drawdown		208,000	208,000
Capital appropriations		21,000	17,000
Net cash provided by the State Government		**14,024,000**	**13,202,000**
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(13,901,432)	(11,699,245)
Supplies and services		(2,009,230)	(1,768,578)
Finance costs		(5,471)	(4,809)
Accommodation		(1,351,818)	(1,252,449)
GST payments on purchases		(396,015)	(331,586)
GST payments to taxation authority		-	(7,364)
Other payments		(226,189)	(499,128)
Receipts			
GST receipts on sales		281,239	304,944
GST receipts from taxation authority		64,485	36,233
Commonwealth Grants		78,353	39,984
Other receipts		2,824,354	2,916,452
Net cash provided by/(used in) operating activities		**(14,641,724)**	**(12,265,547)**
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(382,070)	(95,524)
Net cash provided by/(used in) investing activities		**(382,070)**	**(95,524)**
Net increase/(decrease) in cash and cash equivalents		(999,794)	840,929
Cash and cash equivalents at the beginning of the period		4,277,279	3,378,333
Adjustment for the reclassification of accrued salaries account		(112,136)	58,017
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6.3	**3,165,348**	**4,277,279**

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

Parliamentary Commissioner for Administrative Investigations

Notes to the Financial Statements
For the year ended 30 June 2026

1. Basis of preparation

The Office is a WA Government not-for-profit entity controlled by the State of Western Australia, which is the ultimate parent.

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Office on 03 September 2026.

Statement of compliance

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures, the Conceptual Framework and other authoritative pronouncements issued by the Australian Accounting Standards Board (AASB) as modified by Treasurer's instructions. Some of these pronouncements are modified by vary their application and disclosure.

The *Financial Management Act 2006* and Treasurer's instructions, which are legislative provisions governing the preparation of financial statements for agencies, take precedence over AASB pronouncements. Where an AASB pronouncement is modified and has had a significant financial effect on the reported results, details of the modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of Preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note.

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

(a) amount of GST incurred by the Office as a purchaser that is not recoverable from the Australian Taxation Office (**ATO**) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and

(b) receivables and payables are stated with the amount of GST included.

Cashflows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cashflows.

Contributed equity

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, as designated as contributions by owners (at the time of, or prior to, transfer) be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 8 – Requirement 8.1(i) and have been credited directly to Contributed Equity.

Comparative information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- Plant and Equipment reconciliations;
- Intangible Asset reconciliations; and
- Right of Use Asset reconciliations.

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

2. Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the Office's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Office in achieving its objectives and the relevant notes are:

	Notes
Employee benefits expenses	2.1(a)
Employee related provisions	2.1(b)
Other expenditure	2.2

2.1(a) Employee benefits expense

	2026 $	2025 $
Employee benefits	12,097,308	10,388,809
Termination benefits	470,594	-
Superannuation - defined contribution plans	1,430,981	1,209,893
Other related expenses	199,016	138,519
Employee benefits expenses	**14,197,899**	**11,737,221**
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)	26,625	33,399
Employee Contributions (per Note 3.2 Other Income).	(14,688)	(14,510)
Total employee benefits provided	**14,209,837**	**11,756,109**

Employee benefits: Include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave; and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Termination benefits: are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Office is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

Superannuation: is the amount recognised in profit or loss of the Statement of Comprehensive Income comprised employer contributions paid to the Gold State Super (concurrent contributions), the West State Super, GESB Super or other superannuation funds.

AASB 16 Non-monetary benefits: are non-monetary employee benefits, predominantly relating to the provision of vehicle and housing benefits that are recognised under AASB 16 and are excluded from the employee benefits expense.

Employee Contributions: are contributions made to the Office by employees towards employee benefits that have been provided by the Office. This includes both AASB 16 and non-AASB 16 employee contributions.

Note 2.1(b) Employee related provisions

	2026 $	2025 $
Current		
Employee benefits provisions		
Annual leave	1,068,756	905,790
Long service leave	1,335,273	1,300,819
Purchased leave scheme	6,545	20,587
	2,410,574	**2,227,196**
Other provisions		
Employment on-costs	12,020	9,589
	12,020	**9,589**
Total current employee related provisions	**2,422,594**	**2,236,785**
Non-current		
Employee benefits provisions		
Long service leave	613,147	425,273
	613,147	**425,273**
Other provisions		
Employment on-costs	3,066	1,915
	3,066	**1,915**
Total non-current employee related provisions	**616,213**	**427,188**
Total employee related provisions	**3,038,807**	**2,663,973**

Provision is made for benefits accruing to employees in respect of annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current as there is no right at the end of the reporting period to defer settlement for at least 12 months after the end of the reporting period.

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employee up to the reporting date.

Long service leave liabilities are unconditional long service leave provisions and are classified as current liabilities as the Office does not have the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Office has the right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave is calculated at present value as the Office does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, and 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.

Deferred salary scheme liabilities are classified as current where there is no right at the end of the reporting period to defer settlement for at least 12 months after the reporting period.

Employment on-costs involve settlements of annual and long service leave liabilities giving rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance premiums, 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 expenditure', Note 2.2 (apart from the unwinding of the discount (finance cost)), and are not included as part of the Office's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

	2026 $
Employment on-cost provision	
Carrying amount at start of period	11,504
Additional/(reversals of) provisions recognised	3,582
Carrying amount at end of period	**15,086**

Key sources of estimation uncertainty – long service leave

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 reporting period.

Several estimates and assumptions are used in calculating the Office's long service leave provision. These 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. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

2.2 Other expenditure

	2026 $	2025 $
Supplies and services		
Communications	37,517	37,373
Consumables	69,526	67,821
Services and contracts	1,024,186	1,001,585
Services received free of charge expense	312,244	295,409
Insurance	82,063	75,393
Travel	74,245	38,195
Other supplies and services expenses	521,286	306,016
Total supplies and services expenses	**2,121,067**	**1,821,791**
Accommodation expenses		
Office Rental and outgoings	1,306,358	1,244,843
Repairs and maintenance	65,865	8,908
Services received free of charge	13,784	13,314
Total accommodation expenses	**1,386,007**	**1,267,063**
Other expenses		
Employment on-costs	3,582	(1,045)
Audit fee	114,465	97,220
Other	188,163	261,351
Total other expenses	**306,210**	**357,526**
Total other expenditure	**3,813,284**	**3,446,381**

Supplies and services expenses are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Office rental is expensed as incurred as per Memorandum of Understanding Agreements between the Office and the Department of Housing and Works for the leasing of office accommodation contain significant substitution rights.

Repairs, maintenance and cleaning costs are recognised as expenses as incurred.

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

3. Our funding sources

How we obtain our funding

This section provides additional information about how the Office obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Office and the relevant notes are:

	Notes
Income from State Government	3.1
Other income	3.2
Commonwealth grants	3.3

3.1 Income from State Government

	Notes	2026 $	2025 $
Appropriation received during the period:			
- Service appropriation		13,293,000	12,500,000
- Special Acts		785,000	760,000
Total service appropriation		**14,078,000**	**13,260,000**
Resources received from other public sector entities during the period:			
State Solicitor's Office	2.2	19,676	42,662
Department of the Premier and Cabinet	2.2	292,568	252,747
Department of Housing and Works	2.2	13,784	13,314
Total resources received		**326,028**	**308,723**
Total income from State Government		**14,404,028**	**13,568,723**

Service Appropriations are recognised as income at the fair value of consideration received in the period in which the Office gains control of the appropriated funds. The Office gains control of the appropriated funds at the time those funds are deposited in the bank account or credited to the holding account held at the Department of Treasury and Finance.

Resources received from other public sector entities is recognised as income equivalent to the fair value of assets received, or the fair value of services received that can be reliably determined and which would have been purchased if not donated.

Summary of consolidated account appropriations

For the year ended 30 June 2026

	2026 Budget $	2026 Additional Funding* $	2026 Revised Budget $	2026 Actual $	2026 Variance $
Delivery Services					
Item 4 Net amount appropriated to deliver services	12,885,000	408,000	13,293,000	13,293,000	-
- Parliamentary Commissioner Act 1971	785,000		785,000	785,000	-
Total appropriations provided to deliver services	**13,670,000**	**408,000**	**14,078,000**	**14,078,000**	**-**
Capital					
Item 94 Capital appropriations	18,000	3,000	21,000	21,000	-
Total Consolidated account appropriations	**13,688,000**	**411,000**	**14,099,000**	**14,099,000**	**-**

*Additional funding includes supplementary funding and new funding authorised under section 27 of the Financial Management Act 2006 and amendments to standing appropriations.

3.2 Other income

	2026 $	2025 $
Employee contributions[(a)]	14,688	14,510
Other recoup[(b)]	2,911,794	2,801,942
Total other income	**2,926,482**	**2,816,452**

(a) Contributions made to the Office by employees towards employee benefits that have been provided by the Office under the Senior Officer Vehicle Scheme.

(b) Includes recoup for the costs of the functions of the Energy and Water Ombudsman Western Australia.

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

3.3 Commonwealth grants

	2026 $	2025 $
Indian Ocean Territories		
Recurrent grants	78,353	39,984
Total Commonwealth grants	**78,353**	**39,984**

Recurrent grants are recognised as income when the grants are receivable.

Income from grants to acquire/construct a recognisable non-financial asset to be controlled by the Office is recognised when the Office satisfies its obligations under the transfer. The Office satisfies the obligations under the transfer over time as the non-financial assets are being constructed. The Office typically satisfies the obligations under the transfer when it achieves milestones specified in the grant agreement and amounts received in advance of obligation satisfaction are reported at note 5.5

4. Key assets

This section includes information regarding the key assets the Office utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes
Plant and equipment	4.1
Intangibles assets	4.2
Right-of-use assets	4.3

4.1 Plant and equipment

Year ended 30 June 2026	Furniture and Fittings $	Computer Hardware $	Office Equipment $	Communications $	Total $
1 July 2025					
Gross carrying amount	6,814	449,390	55,151	-	511,355
Accumulated depreciation	(6,814)	(446,068)	(20,112)	-	(472,994)
Carrying amount at start of period	**-**	**3,322**	**35,039**	**-**	**38,361**
Additions	-	108,351	9,547	-	117,898
Depreciation	-	(8,453)	(10,509)	-	(18,961)
Carrying amount at end of period	**-**	**103,220**	**34,077**	**-**	**137,298**
Gross carrying amount	6,814	557,741	64,698	-	629,253
Accumulated depreciation	(6,814)	(454,521)	(30,621)	-	(491,955)

Initial recognition

Items of plant and equipment costing $5,000 or more are measured initially at cost. Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition. 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).

Subsequent measurement

Plant and equipment is stated at historical cost less accumulated depreciation and accumulated impairment losses.

Useful lives

All plant and equipment 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 generally calculated on a straight-line-basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	**Useful life: years**
Furniture and fittings	10 years
Plant and equipment	10 years
Computer hardware	3 years
Office equipment	5 years
Motor vehicles	3 - 5 years
Software[(a)]	3 years

(a) Software that is integral to the operation of related hardware.

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments are made where appropriate.

Impairment

Non-financial assets, including items of plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. 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.

Where an asset measured at cost and is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the class of asset.

As the Office is a not-for-profit entity, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

4.2 Intangible assets

Year ended 30 June 2026	Computer Software $	Software Under Development $	Total $
1 July 2025			
Gross carrying amount	1,163,438	-	1,163,438
Accumulated amortisation	(1,092,837)	-	(1,092,837)
Carrying amount at start of period	**70,601**	**-**	**70,601**
Additions	514,490	113,440	627,930
Amortisation expense	(76,555)	-	(76,555)
Carrying amount at end of period	**508,536**	**113,440**	**621,976**

Software Under Development

Software under development of $113,440 represents software projects that meet the recognition criteria of AASB 138 *Intangible Assets* but were not available for use as at 30 June 2026. Consequently, no amortisation has been recognised in relation to these assets.

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at significantly less than fair value, the cost is their fair value at the date of acquisition.

Acquired and internally generated intangible assets costing $5,000 or more that comply with the recognition criteria of AASB 138 *Intangible Assets* (as noted above), are capitalised.

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

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

(a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;
(b) an intention to complete the intangible asset, and use or sell it;
(c) the ability to use or sell the intangible asset;
(d) the intangible asset will generate probable future economic benefit;
(e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
(f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Costs incurred in the research phase of a project are immediately expensed.

Subsequent measurement

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

4.2.1 Amortisation and Impairment

Charge for the period

	2026 $	2025 $
Computer software	76,555	91,034
Total amortisation for the period	**76,555**	**91,034**

As at 30 June 2026 there were no indications of impairment to intangible assets.

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

Useful lives

Amortisation of finite life intangible assets is calculated on a straight line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Office have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

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

Asset	Useful life: years
Computer software[(a)]	3 years

(a) Software that is not integral to the operation of any related hardware.

Impairment of intangible assets

Intangible assets with indefinite useful lives are tested for impairment annually or when an indication of impairment is identified. As at 30 June 2026 there were no indications of impairment to intangible assets.

The policy in connection with testing for impairment is outlined in note 4.1.

4.3 Right of use assets

Year ended 30 June 2026	Vehicles $	Total $
Carry amount at beginning of period	62,390	62,390
Additions	24,716	24,716
Depreciation	(20,608)	(20,608)
Net carrying amount as at end of period	**66,498**	**66,498**

The Office has leases for vehicles. The lease contracts are typically made for fixed periods of 5 years.

The Office has also entered into a Memorandum of Understanding Agreements with the Department of Housing and Works for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Housing and Works and are accounted for as an expense as incurred.

Initial recognition

At the commencement date of the lease, the Office recognises right-of-use assets and a corresponding lease liability for most leases. The right-of-use assets are measured at cost comprising of:

- the amount of the initial measurement of lease liability;
- any lease payments made at or before the commencement date less any lease incentives received;
- any initial direct costs; and
- restoration costs, including dismantling and removing the underlying asset.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 6.1 Lease liabilities.

The Office has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of $5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to the Office at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified.

The policy in connection with testing for impairment is outlined in note 4.1.

5. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Office's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes
Receivables	5.1
Amounts receivable for services	5.2
Payables	5.3
Contract liabilities	5.4

5.1 Receivables

	2026 $	2025 $
Current		
Trade Receivables	417,126	144,122
GST receivable	70,786	-
Purchased leave receivable	9,658	10,174
Total current	**497,571**	**154,296**
Non-current		
Accrued salaries account[(a)]	519,659	407,527
Total non - current	**519,659**	**407,527**
Total receivable at end of the period	**1,017,230**	**561,823**

(a) Funds transferred to the Department of Treasury and Finance for the purpose of meeting the 27th pay in a reporting period that generally occurs every 11 years. This account is classified as non-current except for the year before the 27th pay year.

Trade receivables are initially recognised at their transaction price or, for those receivables that contain a significant financing component, at fair value. The Office holds the receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less an allowance for impairment.

Accrued salaries account contains amounts paid annually into the Treasurer's special purpose account. It is restricted for meeting the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account. During 2027-28, the Office expects to receive the accumulated balance from the Treasurer's special purpose account to fund the additional salary payments associated with the forthcoming 27-pay-period year.

5.2 Amounts receivable for services (Holding Account)

	2026 $	2025 $
Current	208,000	208,000
Non-current	2,326,000	2,251,000
Total Amounts receivable for services at end of period	**2,534,000**	**2,459,000**

Amounts receivable for services represent 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.

The amounts receivable for services are a financial assets at amortised costs, and are not considered impaired (i.e. there is no expected credit loss of the holding accounts).

5.3 Payables

	2026 $	2025 $
Current		
Trade payables	58,868	-
Accrued expenses	148,504	137,072
Accrued salaries	388,825	317,398
Accrued superannuation	47,112	37,938
Total payables at end of period	**643,309**	**492,408**

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 equivalent to fair value, as settlement for the Office is generally within 15 - 20 days.

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

5.4 Contract liabilities

	2026 $	2025 $
Current		
Software contracts[(a)]	171,325	-
Total current	**171,325**	**-**
Non-current		
Software contracts[(a)]	175,438	-
Total non-current	**175,438**	**-**
Balance at end of period	**346,763**	**-**

(a) Software contracts for finance, records management, case management and email system that are over a period of 2 or more years.

5.5 Other Current liabilities

	2026 $	2025 $
Current		
Income Received in Advance[(a)]		100,000
Total current	**-**	**100,000**

(a) Income Received in Advance as recoup from Energy and Water for development of website expected to be incurred in 2025-26.

6. Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of the Office.

	Notes
Lease liabilities	6.1
Finance costs	6.2
Cash and cash equivalents	6.3
Capital commitments	6.4

6.1 Lease liabilities

	2026 $	2025 $
Lease liabilities		
Not later than one year	20,007	16,941
Later that one year and not later than five years	49,883	49,089
Later than five years	-	-
	69,890	**66,030**
Current	20,007	16,941
Non-current	49,883	49,089
	69,890	**66,030**

Initial measurement

At the commencement date of the lease, the Office recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Office uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by the Office as part of the present value calculation of lease liability include:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- variable lease payments that depend on an index or rate initially measured using the index or rate at the commencement date;
- amounts expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options (where these are reasonably certain to be exercised);
- payments for penalties for terminating a lease, where the lease term reflects the agency exercising an option to terminate the lease; and
- periods covered by extension or termination options are only included in the lease term by the Office if the lease is reasonably certain to be extended (or not terminated).

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales are recognised by the Office in profit and loss in the period in which the condition that triggers those payments occurs.

Subsequent measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

This section should be read in conjunction with note 4.3.

	2026 $	2025 $
Lease expenses recognised in the Statement of comprehensive income		
Lease interest expense	4,652	16,422

6.2 Finance Costs

	2026 $	2025 $
Finance costs		
Interest expense on Lease Liabilities	4,652	16,422
Total finance costs	**4,652**	**16,422**

Finance cost includes the interest component of lease liability repayments, and the increase in financial liabilities and non-employee provisions due to the unwinding of discounts to reflect the passage of time.

6.3 Cash and cash equivalents

	Notes	2026 $	2025 $
Current			
Cash and cash equivalents		3,143,122	4,272,168
Restricted cash and cash equivalents – Indian Ocean Territories	8.7	22,226	5,111
Balance at end of period		**3,165,348**	**4,277,279**

For the purpose of the Statement of cash flows, 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.

6.4 Capital Commitments

	2026 $	2025 $
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year	-	10,960
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-
	-	**10,960**

7. Financial instruments and Contingencies

This note sets out the key risk management policies and measurement techniques of the Office.

	Note
Financial instruments	7.1
Contingent assets and liabilities	7.2

7.1 Financial instruments.

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2026 $	2025 $
Financial Assets		
Cash and cash equivalents	3,165,348	4,277,279
Financial assets at amortised cost[(a)]	3,480,443	3,020,823
Total financial assets	**6,645,791**	**7,298,102**
Financial Liabilities		
Financial liabilities at amortised cost[(b)]	713,199	558,438
Total financial Liabilities	**713,199**	**558,438**

(a) The amount of Financial assets at amortised costs excludes GST recoverable from the ATO (statutory receivable).

(b) The amount of Financial liabilities at amortised costs excludes GST payable to the ATO (statutory payable).

7.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

The Office is not aware of any contingent liabilities or contingent assets at the end of the reporting period.

8. Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Note
Events occurring after the end of the reporting period	8.1
Changes in accounting policy	8.2
Key management personnel	8.3
Related party transactions	8.4
Remuneration of auditors	8.5
Supplementary financial information	8.6
Indian Ocean Territories	8.7

8.1 Events occurring after the end of the reporting period

The Office is not aware of any event after the end of the reporting period that may have an impact on the financial statements.

8.2 Changes in accounting policy

Accounting standards adopted in the reporting periods ended on 30 June 2026 require disclosure. At time of publication, no new or amending standards relevant to agencies complying with TI 7 – Requirement 7.2 were identified.

8.3 Key management personnel

The Office has determined key management personnel to include cabinet ministers and senior officers of the Office. The Office does not incur expenditures to compensate Ministers and those disclosures may be found in the Annual Report on State Finances.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Office for the reporting period are presented within the following bands:

Compensation band ($)	2026	2025
500,001 - 550 000	1	-
450,001 - 500,000	-	1
400,001 - 450,000	-	-
350,001 - 400,000	-	-
300,001 - 350,000	2	-
250,001 - 300,000	2	2
200,001 - 250,000	2	2
150,001 - 200,000	1	3
100,001 - 150,000	-	1
50,001 - 100,000	1	2
0 - 50,000	-	1
Total compensation of senior officers	**2,368,729**	**2,410,851**

8.4 Related party transactions

The Office is a wholly owned public sector entity that is controlled by the State of Western Australia.

Related parties of the Office include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other agencies and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- associates and joint ventures of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

Material transactions with other related parties

Other than superannuation payments to GESB (Note 2.1 (a)) there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

8.5 Remuneration of auditors

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

	2026 $	2025 $
Auditing the accounts, financial statements, controls, and key performance indicators	69,500	67,144
	69,500	**67,144**

8.6 Supplementary financial information

(a) Write-offs

There were no write-offs of public money and public and other property during the period.

(b) Losses through theft, defaults and other causes

There were no losses of public money and public and other property during the period.

(c) Forgiveness of debts

There were no debts waived during the period.

(d) Gifts of public property

There were no gifts of public property provided by the Office during the period.

8.7 Indian Ocean Territories

The Indian Ocean Territories Reimbursement Fund (**the Fund**) was established in March 1996 and became operational in July 1996. The purpose of the Fund is to meet the cost of the services of the Office in relation to complaints involving the Indian Ocean Territories. Any balance of the Fund at the end of the financial year is included in the Office Operating Account. Any under or over expenditure at the end of the reporting period, for example, due to fluctuations in complaint numbers, is refunded or recouped from the Commonwealth Department of Infrastructure, Transport, Regional Development, Communications and the Arts (**DITRDCA**) in the subsequent reporting period. Where, by agreement with DITRDCA, any funds are retained for expenditure in the next year, this is treated as restricted cash. The figures presented below for the fund have been prepared on a cash basis.

	2026 $	2025 $
Opening Balance	5,111	(2,620)
Receipts	78,353	30,670
Payments	(61,238)	(22,939)
Closing Balance [(a)]	**22,226**	**5,111**

(a) The lower actual average cost resulted in a cash surplus, and the 2026–27 Commonwealth Budget will be adjusted to reflect the available cash balance.

9. Explanatory Statements

This section explains variations in the financial performance of the Office.

	Note
Explanatory statement for controlled operations	9.1

9.1 Explanatory statement for controlled operations

This explanatory section explains variations in the financial performance of the Office undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2026 and between the actual results for 2026 and 2025 are shown below. Narratives are provided for major variances which vary more than 10% of the comparative and which are more than 1% of the following:

1. Estimate and actual results for the current year:
   - Total Cost of Services of the annual estimates for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of $17,194,000), and
   - Total Assets of the annual estimates for the Statement of financial position (i.e. 1% of $6,137,000).

2. Actual results between the current year and the previous year:
   - Total Cost of Services of the previous year for the Statements of comprehensive income and Statement of cash flows (i.e. 1% of $15,357,153); and
   - Total Assets of the previous year for the Statement of financial position (i.e. 1% of $7,469,454).

9.1.1 Statement of Comprehensive Income variances

	Variance Note	Estimate 2026 $	Actual 2026 $	Actual 2025 $	Variance between estimate and actual $	Variance between actual results for 2026 and 2025 $
Statement of Comprehensive Income						
Employee benefits expense	1,A	12,486,000	14,197,899	11,737,221	1,711,899	2,460,678
Supplies and services	2,B	2,653,000	2,121,067	1,821,791	(531,933)	299,276
Depreciation and amortisation expense		283,000	117,490	157,130	(165,510)	(39,640)
Accommodation expenses		1,288,000	1,386,007	1,267,063	98,007	118,944
Finance costs		4,000	4,652	16,422	652	(11,770)
Other expenses	3	480,000	306,210	357,526	(173,790)	(51,316)
Total cost of services		**17,194,000**	**18,133,325**	**15,357,153**	**939,325**	**2,776,172**
Income						
Other Income		2,731,000	2,926,482	2,816,452	195,482	110,030
Commonwealth Grants		35,000	78,353	39,984	43,353	38,369
Total Income		**2,766,000**	**3,004,835**	**2,856,436**	**238,835**	**148,399**
NET COST OF SERVICES		**14,428,000**	**15,128,491**	**12,500,717**	**700,491**	**2,627,774**
Income from State Government						
Service appropriation		13,670,000	14,078,000	13,260,000	408,000	818,000
Resources received		440,000	326,028	308,723	(113,972)	17,305
Total income from State Government		**14,110,000**	**14,404,028**	**13,568,723**	**294,028**	**835,305**
SURPLUS/(DEFICIT) FOR THE PERIOD		**(318,000)**	**(724,463)**	**1,068,006**	**(406,463)**	**(1,792,469)**
OTHER COMPREHENSIVE INCOME		-	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		**(318,000)**	**(724,463)**	**1,068,006**	**(406,463)**	**(1,792,469)**

Major estimate and actual (2026) variance narratives

1. Employee benefits expense increased by $1.712m compared to the estimate, primarily due to additional staffing costs associated with a return to normalised staffing levels following a period of high turnover and elevated vacancy rates together with salary increases related to the implementation of the Scheme for Independent Oversight of Child Safe Organisations, one-off severance payments, the legislated increase in superannuation rates, and leave liability valuation adjustments.

2. Supplies and services expenditure decreased by $0.532m compared to the estimate, primarily due to delays in the commencement of Alternative Electricity Scheme and some contracted services resulting in expenditure being deferred to future periods.

3. Other Expenses decreased by $0.174m compared to the estimate, primarily due to lower than anticipated expenditure and other miscellaneous operating costs during the year.

Major actual (2026) and comparative (2025) variance narratives

A. Employee benefits expense increased by $2.461m compared with the prior year, primarily due to a return to normalised staffing levels following a period of high turnover and elevated vacancy rates, resulting in higher salary costs, together with salary increases related to the implementation of the Scheme for Independent Oversight of Child Safe Organisations, one-off severance payments, the legislated increase in superannuation, and leave liability valuation adjustments.

B. Supplies and services expenditure increased by $0.299m compared with the prior year, primarily due to higher information technology, software licensing and professional services costs.

9.1.2 Statement of Financial Position variances

	Variance Note	Estimate 2026 $	Actual 2026 $	Actual 2025 $	Variance between estimate and actual $	Variance between actual results for 2026 and 2025 $
Statement of Financial Position						
ASSETS						
Current Assets						
Cash and cash equivalents		2,961,000	3,143,122	4,272,168	182,122	(1,129,046)
Restricted cash and cash equivalents		-	22,226	5,111	22,226	17,115
Receivables		29,000	497,571	154,296	468,571	343,275
Amounts receivable for services		208,000	208,000	208,000	-	-
Total Current Assets		**3,198,000**	**3,870,918**	**4,639,575**	**672,918**	**(768,657)**
Non-Current Assets						
Restricted cash and cash equivalents		-	-	-	-	-
Receivables		390,000	519,659	407,527	129,659	112,132
Amounts receivable for services		2,326,000	2,326,000	2,251,000	-	75,000
Plant and equipment	C	137,000	137,298	38,361	298	98,937
Intangible assets	4,D	86,000	621,976	70,601	535,976	551,375
Right-of-use assets		-	66,498	62,390	66,498	4,108
Total Non-Current Assets		**2,939,000**	**3,671,431**	**2,829,879**	**732,431**	**841,552**
TOTAL ASSETS		**6,137,000**	**7,542,350**	**7,469,454**	**1,405,350**	**72,896**
LIABILITIES						
Current Liabilities						
Payables		34,000	643,309	492,408	609,309	150,901
Employee related provisions	5,E	2,731,000	2,422,594	2,236,785	(308,406)	185,809
Lease liabilities		2,000	20,007	16,941	18,007	3,066
Contract liabilities		187,000	171,325	-	(15,675)	171,325
Other Current Liabilities	F	-	-	100,000	-	(100,000)
Total Current Liabilities		**2,954,000**	**3,257,235**	**2,846,134**	**303,235**	**411,101**
Non-Current Liabilities						
Employee related provisions	5,E	403,000	616,213	427,188	213,213	189,025
Lease liabilities		-	49,883	49,089	49,883	794
Contract liabilities		-	175,438	-	175,438	175,438
Total Non-Current Liabilities		**403,000**	**841,534**	**476,277**	**438,534**	**365,257**
TOTAL LIABILITIES		**3,357,000**	**4,098,769**	**3,322,411**	**741,769**	**776,358**
NET ASSETS		**2,780,000**	**3,443,580**	**4,147,043**	**663,580**	**(703,463)**
EQUITY						
Contributed equity		1,739,000	1,742,000	1,721,000	3,000	21,000
Accumulated surplus/(deficit)		1,041,000	1,701,580	2,426,043	660,580	(724,463)
TOTAL EQUITY		**2,780,000**	**3,443,580**	**4,147,043**	**663,580**	**(703,463)**

1. These are annual estimates published for the financial year ended 30 June 2026.

Major estimate and actual (2026) variance narratives

4. Intangible assets increased by $0.536m compared to the estimate, primarily due to the capitalisation of costs associated with the Microsoft Enterprise Agreement and software assets under development that met the accounting criteria for recognition as intangible assets at year end.

5. Employee related provisions decreased by $0.095m compared to the estimate. Leave liability valuation adjustments resulted in lower current provisions and higher non-current provisions than anticipated, reflecting changes in the expected timing of settlement of annual leave and long service leave obligations and their classification between current and non-current provisions.

Major actual (2026) and comparative (2025) variance narratives

C. Plant and equipment increased by $0.099m compared with the prior year, primarily due to acquisitions of computer hardware and office equipment during 2025-26.

D. Intangible assets increased by $0.551m compared with the prior year, primarily due to the capitalisation of costs associated with the Microsoft Enterprise Agreement and software assets under development that met the accounting criteria for recognition as intangible assets at year end.

E. Employee related provisions increased by $0.375m compared with the prior year, primarily due to higher annual leave and long service leave liabilities following leave liability valuation adjustments. The increase comprised a $0.186m increase in current provisions and a $0.189m increase in non-current provisions, reflecting higher staffing levels, salary increases, and the retention of leave entitlements during the year.

F. Other Current Liability reflects the income received in advance from Energy and Water Board for website development, with the related expenditure incurred in 2025-26.

9.1.3 Statement of Cash Flows variances

	Variance Note	Estimate 2026 $	Actual 2026 $	Actual 2025 $	Variance between estimate and actual $	Variance between actual results for 2026 and 2025 $
Statement of Cash Flows						
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation		13,387,000	13,795,000	12,977,000	408,000	818,000
Holding account drawdown		208,000	208,000	208,000	-	-
Capital appropriations		18,000	21,000	17,000	3,000	4,000
Net cash provided by State Government		**13,613,000**	**14,024,000**	**13,202,000**	**411,000**	**822,000**
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits	6,G	(12,455,000)	(13,901,432)	(11,699,245)	(1,446,432)	(2,202,187)
Supplies and services	7,H	(2,371,000)	(2,009,230)	(1,768,578)	361,770	(240,652)
Finance costs		(4,000)	(5,471)	(4,809)	(1,471)	(662)
Accommodation	8	(1,163,000)	(1,351,818)	(1,252,449)	(188,818)	(99,369)
GST payments on purchases		(271,000)	(396,015)	(331,586)	(125,015)	(64,429)
GST payments to taxation authority		-	-	(7,364)	-	7,364
Other payments	9,I	(458,000)	(226,189)	(499,128)	231,811	272,939
Receipts						
GST receipts on sales		271,000	281,239	304,944	10,239	(23,705)
GST receipts from taxation authority		-	64,485	36,233	64,485	28,252
Commonwealth Grants		35,000	78,353	39,984	43,353	38,369
Other receipts		2,731,000	2,824,354	2,916,452	93,354	(92,098)
Net cash provided by/(used in) operating activities		**(13,685,000)**	**(14,641,724)**	**(12,265,547)**	**(956,724)**	**(2,376,177)**
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current assets	J	(267,000)	(382,070)	(95,524)	(115,070)	(286,546)
Net cash provided by/(used in) investing activities		**(267,000)**	**(382,070)**	**(95,524)**	**(115,070)**	**(286,546)**
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal elements of lease payments		(18,000)	-	-	18,000	-
Other payments		(20,000)				
Net cash provided by/(used in) financing activities		**(38,000)**	**-**	**-**	**38,000**	**-**
Net increase/(decrease) in cash and cash equivalents		(377,000)	(999,794)	840,929	(622,794)	(1,840,723)
Cash and cash equivalents at the beginning of the period		3,338,000	4,277,279	3,378,333	939,279	898,946
Adjustment for the reclassification of accrued salaries account		-	(112,136)	58,017	(112,136)	(170,153)
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**2,961,000**	**3,165,348**	**4,277,279**	**204,348**	**(1,111,931)**

1. These are annual estimates published for the financial year ended 30 June 2026.

Major estimate and actual (2026) variance narratives

6. Employee benefit payments increased by $1.446m compared to the estimate, primarily due to a return to normalised staffing levels following a period of high turnover and elevated vacancy rates, resulting in higher salary costs, together with salary increases related to the implementation of the Scheme for Independent Oversight of Child Safe Organisations, one-off severance payments, the legislated increase in superannuation, and leave liability valuation adjustments.

7. Supplies and services payments decreased by $0.362m compared to the estimate, primarily due to delays in the commencement of the Alternative Electricity Scheme and other contracted services, resulting in expenditure being deferred to future periods.

8. Accommodation payments increased by $0.189m compared to the estimate, primarily due to higher office accommodation, office fit-out and facilities-related costs incurred during the year.

9. Other payments decreased by $0.232m compared to the estimate, primarily due to lower than anticipated expenditure on miscellaneous operating costs.

Major actual (2026) and comparative (2025) variance narratives

G. Employee benefit payments increased by $2.202m compared with the prior year, primarily due to additional staffing costs associated with a return to normalised staffing levels following a period of high turnover and elevated vacancy rates, salary increases related to the implementation of the Scheme for Independent Oversight of Child Safe Organisations, one-off severance payments, the legislated increase in superannuation, and leave liability valuation adjustments.

H. Supplies and services payments increased by $0.241m compared with the prior year, primarily due to higher information technology, software licensing and professional services costs.

I. Other payments decreased by $0.273m compared with the prior year, primarily due to the reclassification of inter-agency leave liability transfers and employee leave entitlement reimbursements from Other Payments to Employee Benefits in 2025-26, resulting in lower expenditure being recognised as other payments.

J. Payments for the purchase of non-current assets increased by $0.287m compared with the prior year, primarily due to expenditure on Microsoft Enterprise Agreement licensing assets and other information technology assets during the year.

Key Performance Indicators

30 June 2026

Certification of Key Performance Indicators

For the year ended 30 June 2026

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Parliamentary Commissioner for Administrative Investigations' performance, and fairly represent the performance of the Parliamentary Commissioner for Administrative Investigations for the financial year ended 30 June 2026.

David Robinson

Deputy Ombudsman

Acting as the Ombudsman under section 6A
of the Parliamentary Commissioner Act 1971

03 September 2026

Key Effectiveness Indicators

The desired outcome for the Parliamentary Commissioner for Administrative Investigations (**the Ombudsman**) is:

The public sector of Western Australia is accountable for, and is, improving the standard of administrative decision making and practices, and relevant entities are accountable for, and are, preventing, notifying and dealing with reportable conduct.

	2021-22	2022-23	2023-24 Actual	2024-25 Actual	2025-26 Target	2025-26 Actual	Note
Where the Ombudsman made recommendations to improve practices or procedures, the percentage of recommendations accepted by agencies (a)	100%	100%	100%	100%	100%	**50%**	1
Number of improvements to practices or procedures as a result of Ombudsman action (b)	57	75	40	57	100	**73**	2
Where the Ombudsman made recommendations regarding reportable conduct, the percentage of recommendations accepted by relevant entities (c)	Not applicable - the new Reportable Conduct function commenced on 1 January 2023	Not applicable	Not applicable	Not applicable	100%	**Not applicable**	3
Number of actions taken by relevant entities to prevent reportable conduct (d)	Not applicable - the new Reportable Conduct function commenced on 1 January 2023	26	97	238	150	**158**	4

a) For public authority responses each year, the percentage of recommendations and suggestions relating to improved practices and procedures that were accepted by the public authority.

b) For public authority responses each year, the number of recommendations and suggestions relating to improved practices and procedures that were accepted by the public authority.

c) For relevant entity responses each year, the percentage of recommendations regarding reportable conduct that were accepted by the relevant entity.

d) For relevant entity responses each year, the number of actions to prevent reportable conduct taken by relevant entities as a result of the Ombudsman's involvement.

Analysis

1. Nine recommendations arising from a Child Death Review were accepted. The Office also made 9 recommendations in its report entitled *A Review of Family and Domestic Violence in Western Australia*. The Office provided the agencies involved, WA Police and the Department of Communities, with an opportunity to comment on the recommendations before the report was tabled. However, it did not seek confirmation that the recommendations had been accepted. The Office will assess the implementation, and acceptance, of the recommendations after it receives progress reports from the two agencies in October 2026. The Office will report on its assessment in 2026-27.
2. The 2025-26 Actual (73) is lower than the 2025-26 Target (100) and higher than the 2024-25 Actual (57) as there are fluctuations in improvements, related to the number, nature and outcomes of investigations finalised by the Ombudsman in any given year. The number of improvements made by agencies varies significantly from year to year and is difficult to accurately predict.
3. The Ombudsman's role has been educational, focusing on working with agencies to ensure they understand their reporting and investigation responsibilities under the Reportable Conduct Scheme. This includes providing guidance on how to draft and implement effective administrative policies and procedures before moving into a compliance phase. The lack of recommendations in the 2024-25 Actual and 2025-26 Actual highlights the proactive administrative measures taken by relevant entities to prevent reportable conduct, reflecting increased awareness among agencies about the requirements of the Reportable Conduct Scheme.
4. The 2025-26 Actual (158) is lower than the 2024-25 Actual (238) as the Ombudsman received a lower number of reportable conduct notifications as many of the entities, subject to the Reportable Conduct Scheme, have improved their processes for notifying and investigating reportable conduct allegations. This reflects the Ombudsman's increased educative role, strong engagement by relevant entities, and the impact of proactive implementation of preventative actions.

Key Efficiency Indicators

The Ombudsman's Key Efficiency Indicators relate to the following service:

Resolving complaints about the decision-making of public authorities, improving the standard of public administration, and to oversee and monitor that relevant entities are accountable for, and are, preventing, notifying and dealing with Reportable Conduct.

	2021-22	2022-23	2023-24 Actual	2024-25 Actual	2025-26 Target	2025-26 Actual	Note
Percentage of allegations finalised within three months	97%	96%	95%	93%	95%	**84%**	1
Percentage of allegations finalised within 12 months	100%	100%	100%	100%	100%	**100%**	
Percentage of allegations on hand at 30 June less than three months old	96%	93%	88%	85%	90%	**60%**	2
Percentage of allegations on hand at 30 June less than 12 months old	100%	100%	100%	100%	100%	**100%**	
Average cost per finalised allegation (a)	$1,749	$1,547	$1,314	$1,375	$1,890	**$1,226**	3
Average cost per finalised notification of death (b)	$17,097	$8,415	$11,571	$14,429	$14,655	**$12,474**	4
Average cost per notification of reportable conduct (c) (d)	Not applicable - the new Reportable Conduct function commenced on 1 January 2023	$6,027	$3,687	$3,226	$4,000	**$3,969**	5
Cost of monitoring and inspection functions (e)	$516,576	$735,183	$1,000,679	$1,116,054	$1,176,000	**$1,219,971**	

a) This is the cost of complaint resolution services divided by the number of allegations finalised.

b) This is the cost of undertaking the death review function divided by the number of notifications finalised.

c) This is the cost of reportable conduct services divided by the number of notifications received.

d) Under the applicable legislation, a single incident may give rise to separate notifications from both the employer and the Department of Communities. These are reported as distinct notifications because they represent separate statutory requirements, responsibilities and outcomes.

e) This is the cost of monitoring and inspection functions under relevant legislation.

Analysis

1. The 2025-26 Actual (84%) is lower than 2025-26 Target (95%) and 2024-25 Actual (93%) primarily due to the significant increase in the number of allegations and in-jurisdiction complaints received and finalised.
2. The 2025-26 Actual (60%) is lower than the 2025-26 Target (90%) and the 2024-25 Actual (85%), primarily due to the increased volume and complexity of in-jurisdiction complaints received since December 2024. In 2025-26, there was a 30% increase in in-jurisdiction complaints. The average time to finalise complaints was 42.7 days, compared to 40 days in 2024-25. This average was maintained due to increased efficiencies, improved customer service and complaint-handling practices and a greater focus on early resolution. More complaints were resolved than were received in 2025-26 resulting in a more cost-effective service. The impact of quicker resolution and finalisation of a greater proportion of complaints led to an increase in the average age of complaints on hand. The proportion of complaints on hand that were over 3 months are more complex, require higher levels of technical expertise and require more resources. As a result, there has been an impact on the timeliness for more complex complaints resulting in a higher proportion of aged complaints.
3. The 2025-26 Actual average cost per finalised allegation ($1,226) is lower than the 2025-26 Target ($1,890) and the 2024-25 Actual ($1,375). This was primarily due to a higher volume of allegations finalised during the year. With the net cost of complaint resolution remaining broadly stable, increased resolution of cases and more efficient management of out-of-jurisdiction and less complex complaints, including greater use of early resolution processes, resulted in a lower average unit cost.
4. The 2025-26 Actual average cost per finalised notification of death ($12,474) is lower than the 2025-26 Target ($14,655) and the 2024-25 Actual ($14,429). This was primarily due to a higher number of notifications being finalised during the year as a result of streamline processes. With the net cost remaining broadly stable, increased throughput resulted in a lower average cost per notification.
5. The 2025-26 Actual average cost per notification of reportable conduct ($3,969) is higher than 2024-25 Actual ($3,226) and close to the 2025-26 Target ($4,000). The result reflects an increase in the cost-of-service delivery and fluctuations in notification volumes during the year. The outcome remained consistent with expectations.

Other disclosures

Ministerial Directives

The Ombudsman reports directly to the Western Australian Parliament rather than to the government of the day, or a particular Minister, and Ministers cannot issue directives to the Ombudsman.

Other Financial Disclosures

Pricing policies of services provided

We currently receive revenue for the following functions:

- Costs for the Energy and Water Ombudsman functions are recouped from the Energy and Water Ombudsman (Western Australia) Limited on a full cost recovery basis. These costs are determined by the actual staffing costs involved in delivering the service plus an allowance for overheads and costs of particular operational expenses.
- Under an arrangement with the Australian Government, we handle enquiries and complaints from the Indian Ocean Territories about local governments and Western Australian public authorities delivering services to the Indian Ocean Territories. Each year we recoup costs from the Australian Government for any complaints received from the Indian Ocean Territories. Cost recovery is based on the average cost per complaint in the last two years, administrative costs and the costs of any travel to the Indian Ocean Territories by our staff and any promotional materials.

Capital works

There were no major capital projects undertaken during 2025-26.

Employment and industrial relations

As at 30 June 2026, there were 97 people (88 full-time equivalent positions (FTEs)) directly employed by the Ombudsman, including 66 full-time and 22 part-time. This includes people on unpaid leave, contract staff providing short term expertise and backfilling staff during extended leave periods and people seconded out of the office.

All are public sector employees operating in executive, policy, enquiry, investigation and administrative roles. The following table provides a breakdown of the categories of employment for staff directly employed by the Ombudsman as at 30 June in 2024-25 and 2025-26.

Employee Category	2024-25	2025-26
Full-time permanent	50	54
Full-time contract	11	12
Part-time permanent	30 (22.5 FTE)	28 (20.3 FTE)
Part time contract	2 (1.6 FTE)	3 (1.7 FTE)
Total	**93 (85 FTEs)**	**97 (88 FTE)**

Employee development

We are committed to developing and retaining skilled staff and assisting our people to achieve their professional and personal career aspirations. Our online learning platform provides staff with high quality training courses that are accessible at any time. This platform includes a comprehensive induction training module as well as mandatory training modules.

During 2025-26, in-house staff development sessions were delivered across a range of topics that support both organisational capability and individual growth.

These included mental health first aid, trauma-informed practice, plain English communication, ethical decision making and the practical application of artificial intelligence for leaders.

Images: Staff attending Mental Health First Aid training.

Employees are also encouraged to attend external training courses, conferences and seminars to strengthen their professional knowledge and technical expertise. Development opportunities are identified through annual performance and development discussions and are aligned to individual, team and organisational priorities. This ongoing investment in learning supports workforce capability, employee engagement and our commitment to being an employer of choice.

During the year, we continued delivery of the two-year Management Development Program for emerging leaders. The program is designed to strengthen leadership and management capability across the organisation by building skills in decision-making, people leadership and organisational performance. In 2025-26, participants focused on developing an inclusive leadership mindset, strengthening risk management capability, and leading and influencing change in a dynamic operating environment.

Workers compensation

There were no workers compensation claims in this financial year.

Other Legal Requirements

Unauthorised use of credit cards

Staff hold corporate credit cards where their functions warrant the use of this facility.

Despite each cardholder being reminded of their obligations annually under our credit card policy, five employees inadvertently use the corporate credit card for personal expenses. The matter was not referred to disciplinary action as the Chief Finance Officer noted prompt advice and settlement of the personal use amount and, that the nature of the expenditures were immaterial and characteristic of an honest mistake.

	2025-26
Number of instances the Western Australian Government Purchasing Cards have been used for personal purposes	10
Aggregate amount of personal use expenditure for the reporting period	$342
Aggregated amount of personal use expenditure settled by the due date (within 5 working days)	$342
Aggregate amount of personal use expenditure settled after the period (after 5 working days)	$0
Aggregate amount of personal use expenditure remaining unpaid at the end of the reporting period	0
Number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	0

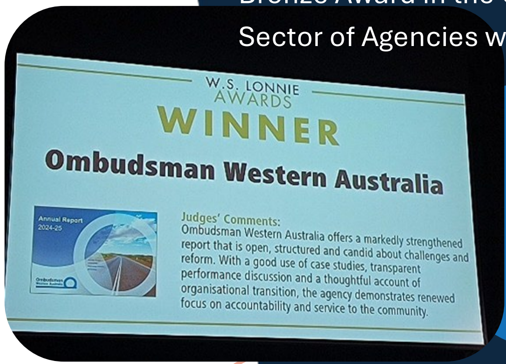
Expenditure on advertising, market research, polling and direct mail

In accordance with the *Electoral Act 1907* section 175ZE, we are required to report on expenditure incurred in relation to advertising agencies, market research, polling (surveys), direct mail and media advertising organisations.

The expenditure incurred in in 2025-26 was $8,200 (excluding GST) for recruitment advertising and promoting regional visits.

	2025-26 $
Advertising agencies	
Initiative Media Australia Pty Ltd	7,815
Meta	305
LinkedIn	80
Total	**8,200**

Images: Our 2024-25 annual report was recognised at the Institute of Public Administration Australia WA (IPAA WA) W.S. Lonnie Awards for public reporting, winning the Alan Skinner Trophy and the Bronze Award in the General Government Sector of Agencies with under 100 FTEs.



Disability Access and Inclusion Plan outcomes

We are committed to ensuring that people with disability have full participation in the community by working to overcome obstacles to access and inclusion.

Our new Disability Access and Inclusion Plan 2025-2030 (DAIP) commenced this financial year.

Below are some of the actions we took in 2025-26 under our new DAIP to progress the desired outcomes.

Outcome 1: People with disability have the same opportunities as other people to access the services of, and any events organised by, our office.

Our primary service is for people to make complaints about State Government agencies and local governments (public authorities). We also take complaints about energy and water providers as the Energy and Water Ombudsman, and complaints about charitable trusts as the WA Charitable Trusts Commission. People can make their complaint in various ways including by post, email, online and in person. When people use our online form, downloadable PDF form or Freecall phone number, we ask whether the person is experiencing disability and needs any assistance to communicate with us. We record this in our case management system for further contact. This might include communicating in writing or through a representative. We also promote the National Relay Service on our website and in our publications.

We proactively inform organisations that work with people with disability about our events.

In 2025-26, approximately 27.2% of people accessing our complaint handling service said they had a disability, an increase from 24.3% the previous year. This compares to, 19.1% in the Western Australian population.

Our new website launched in 2026 is built with accessibility at the forefront: WCAG 2.2 level AA compliant and with the Userway accessibility toolbar to assist users with additional needs.

Outcome 2: People with disability have the same opportunities as other people to access the buildings and other facilities of our office.

Our accommodation, building and facilities are accessible for people with disability including space for wheelchairs and braille on the lift access buttons. Accessible and ambulant toilets are located on all floors in the building. Our Health and Safety Representatives undertake annual inspections and look for any barriers to physical access.

Outcome 3: People with disability receive information from our office in a format that will enable them to access the information as readily as other people are able to access it.

We write to people by email rather than attach a letter. Our PDF reports and publications are screen-readable and say that they can be made available in alternative formats on request.

In 2025-26, we commenced an initiative to review all our brochures and information sheets, at the time of our new website and logo. This include making all website content written in simple English. It also means we are publishing many community publications in an accessible version in addition to the standard PDF version.

Outcome 4: People with disability receive the same level and quality of service from our people as other people receive.

We have guidance for assisting complainants with vision, hearing or speech impairments. Our reception area has signage inviting people to let us know if they have speech or hearing impairments, so that we can adapt our communication.

Our induction program for all new employees includes information about our DAIP and disability awareness training resources.

Outcome 5: People with disability have the same opportunities as other people to make complaints to us.

Our primary service is for people to make complaints about public authorities. When we handle complaints and a person believes we have not investigated correctly, they can ask for a review. Where necessary, the process is modified to meet the needs of a person with disability, such as meeting people at a different location and modifying communication strategies; for example, communicating in writing only or by using the National Relay Service or Auslan interpreter where required.

Outcome 6: People with disability have the same opportunities as other people to participate in any public consultation by our office.

We invite public feedback on our DAIP on our website at any time.

Major investigation projects consider consultation by the public and organisations, and include those with disability where relevant to the project.

Outcome 7: People with disability have the same opportunities as other people to obtain and maintain employment with our office.

We adapt ways of working to accommodate employee with disability, including physical disability and neurodevelopmental disability. This includes specialised equipment and changes in work hours.

People with disability are encouraged to apply for positions and we promote ourselves as an equal opportunity employer. We monitor the proportion of job applicants with disability and number of employees with reported disability.

Our policies and practices are inclusive and welcoming for people with disability. We have an employee reference group, the Equity, Diversity and Inclusion Council, which includes employees with disability. In October 2025, the Equity, Diversity and Inclusion (EDI) Council hosted a Loud Shirt Day morning tea to raise awareness of hearing loss and promote inclusion for people who are deaf or hard of hearing.

Staff embraced the event by wearing colourful and creative shirts in support of the cause. The morning tea included an Acknowledgement of Country delivered in Auslan, personal reflections on the impact of hearing loss shared by staff, and an interactive quiz developed by the EDI Council to increase awareness and understanding of hearing loss in the community. The event concluded with an introduction to commonly used Auslan words and phrases.

Image: Loud Shirt Day, October 2025

This initiative reflects our commitment to fostering an inclusive workplace and building awareness of the diverse experiences and needs of the communities we serve.

Compliance with Public Sector Standards and Ethical Codes

We are committed to ensuring compliance with the Public Sector Standards in Human Resource Management, the Code of Ethics and our Code of Conduct.

Policies and procedures designed to ensure such compliance have been put in place and appropriate internal assessments are conducted to satisfy the Ombudsman that the above statement is correct. Such policies and procedures are reviewed and updated to ensure compliance and relevancy.

Our Human Resources team provides a high-level consultancy service, imparting specialist advice, guidance and support to ensure the agency meets the public sector standards in human resource management.

Our Code of Conduct supports the 'Commissioner's Instruction No. 40: Ethical Foundations' and links our corporate values with expected standards of personal conduct. All employee, contractors and consultants who carry out work for, or on behalf of, our office are required to comply with the spirit of the Code of Conduct.

An Accountable and Ethical Decision Making (AEDM) online training module is available on our Learning Management System, and all new employees are required to complete the AEDM as part of their Induction program. All existing employees have completed the online training, and all employees are required to have refresher training every three years.

We have procedures in place for reporting unethical behaviour and misconduct. We also have a policy and internal procedures relating to Public Interest Disclosures and strongly supports disclosures being made by staff.

There have been no breaches found of the Standards this financial year. We had two processes relating to our Code of Conduct, which were both completed or discontinued this year.

Recordkeeping Plans

We are committed to maintaining a strong records management framework and continuously improving our recordkeeping practices to align with best records management practice and the requirements of the *State Records Act 2000*. The governance of our records management framework includes:

- Recordkeeping Plan, Retention and Disposal Schedule, Records Management Policy, Records File Classification Plan, Security Framework and Records Disaster Recovery Plan.
- Records Management user manual, guides and an online training module for employees.

The Software systems used to manage records is based on:

- RESOLVE - Case Management system
- Content Manager - Electronic Document Records Management System (EDRMS)

Evaluation and review of efficiency and effectiveness of systems and training

The efficiency and effectiveness of the recordkeeping training program is reviewed regularly by monitoring staff use of the EDRMS for compliance with recordkeeping requirements and to determine the training needs for the office.

The General Retention and Disposal Authority has been applied across the office, through the EDRMS (Content Manager), ensuring that all non-disposed records, both active and inactive, have been correctly assigned to their respective schedule.

We are progressing towards meeting the State Records Office of Western Australia 'Born Digital' initiative by digitising existing hard copy records and establishing an electronic only approached to all records.

Induction and training

All records-related plans, policies, guidelines and manuals are available on the intranet to assist employees to comply with recordkeeping requirements and includes user friendly guides for training employees.

The Online Induction within the Learning Management System includes a recordkeeping training module. This is part of the induction process for new employees and is also available as a resource for existing employees. The induction process includes individual training sessions with new employees provided by the Records and Customer Service Manager. Recordkeeping roles and responsibilities are included in the Accountable and Ethical Decision Making and Code of Conduct training, which is signed on appointment.

Government Policy Requirements

WA Multicultural Policy Framework

This was the first full year of our new Multicultural Plan 2025-2030.

The strategies in the Multicultural Plan are aligned with the Government's Western Australian Multicultural Policy Framework for the Western Australian public sector. Below is a summary of our key achievements under our Multicultural Plan in 2025-26.

Policy priority 1: Harmonious and inclusive communities

We continued to increase the cultural competency and inclusion in our office. 83% of employees have completed the Diverse WA online module produced by the Office of Multicultural Interests by 31 March 2026. Our Equity, Diversity and Inclusion Council produced a calendar which includes culturally important dates. We also promoted and attended Harmony Day events in Belmont and Katanning.

Policy priority 2: Culturally responsive policies, programs and services

We continued to collect and use cultural diversity data to provide culturally responsive policies and services.

We capture demographic information about people who access our services. In 2025-26, 27% of people who made complaint to us were born overseas and 12.2% were born in a non-main English-speaking country, compared to 34% and 19% in the Western Australian population respectively. Our new online complaint form asks people for their main language spoken at home. Where another language is identified, they are asked if they would like to use an interpreter.

We target culturally and linguistically diverse communities in our promote of events, particularly in regional areas.

Policy priority 3: Economic, social, cultural, civic and political participation

We pride ourselves as an equal opportunity employer. We record country of birth information about job applicants to monitor interest in our positions for culturally and linguistically diverse communities.

We have an Equity, Diversity and Inclusion (EDI) Council that has members from culturally and linguistically diverse backgrounds.

Workforce inclusiveness requirements

We are committed to a diverse and inclusive workplace. By valuing diversity and inclusion, we can achieve greater staff satisfaction along with improved decision making and performance. A diverse and inclusive workforce is more connected, motivated and productive.

The EDI Council identifies initiatives and supports our agency's progress towards diversity and inclusion plans and goals.

The EDI Council promotes diversity and inclusion of the identified diversity groups, as outlined in the 'Public Sector Commission Workforce Diversification and Inclusion Strategy for WA Public Sector Employment 2020-2025'.

The EDI Council provides leadership for our agency to:

- support recruitment of people from diversity groups
- maintain and continually enhance a safe and supportive working environment for people from diversity groups, to promote retention
- maintain and continually enhance an environment that is safe and inclusive for people from diversity groups in accessing Ombudsman WA services.

During the year, the EDI Council hosted an event to celebrate Autism Awareness month. Information was distributed to employees in relation to the WA State Government initiative '16 Days in WA – Stop Violence Against Women' campaign, and the International Day of Disability, and a morning tea was held in celebration of NAIDOC week.

Work health, safety and injury management

During 2025-26, we recorded no fatalities, workers' compensation claims, serious claims involving lost time, permanent impairment claims or respiratory disease claims. We continued to promote a safe and healthy workplace through consultation, leadership commitment, wellbeing initiatives and ongoing work health and safety management practices.

Images: Above: National Reconciliation Week activity.
Below: Staff participated in the March Against Domestic and Family Violence as part of '16 Days in WA' campaign.

Our WHS and injury management statistics for 2025-26 are shown below.

Measures	2023-24	2024-25	2025-26	2025-26 Target	Comment about outcome
Number of fatalities	0	0	0	0	Target achieved
Incidence of work-related injury or illness	0	11.75%	0	Reduce by 2% per year and 15% by 2033	Target achieved
Incidence rate of serious claims with one or more weeks' lost time	0	11.75%	0	Reduce by 2.5% per year and 20% by 2033	Target achieved
Incidence rate of claims resulting in permanent impairment	0	0	0	Reduce by 2% per year and 15% by 2033	Target achieved
Incidence rate of work- related respiratory disease	0	0	0	Reduce by 2.5% per year and 20% by 2033	Target achieved
Managers and supervisors trained in: 6. Work health and safety as relevant to the PCBU's risk profile; and 7. Injury management			35%	Greater than or equal to 80% of cohort trained within last two (2) years Greater than or equal to 80% of cohort trained within last five (5) years	Eight of 23 managers and supervisors completed work health and safety related training during the reporting period. The Office is reviewing alignment of completed training with the new annual reporting requirements and will consider future training needs to support compliance with this indicator.
Percentage of workers returned to work on full duties and hours (i) within 13 weeks	0	0	0	No target	Not applicable
Percentage of workers returned to work on full duties and hours (ii) within 26 weeks	0	0	0	Greater than or equal to 70% returned to work within 26 weeks	Not applicable

Measures	2023-24	2024-25	2025-26	2025-26 Target	Comment about outcome
Agency has a WHS management system that has been independently assessed in last five years	0	0	Yes	-	-
Consultative systems:				No target	Consultative arrangements continued during the reporting period
1. Number of health and safety representatives					
a) in total;	2	2	2		
b) who have attended HSR training;	2	2	2		
c) shown as a percentage of workers;			1.76%		
d) shown as a ratio to the number of workplaces occupied by the Agency; and	2:1	2:1	2:1		
2. Name/s of health and safety committees and sub-committees	Staff Consultative Committee				

Feedback and complaints about our services

Across our public-facing services, we received 13,316 contacts in 2025-26.

In providing our services, we strive to be professional and responsive. We appreciate compliments when we do well, and some of those are published throughout this report. However, we acknowledge that sometimes we can do better.

We have a Feedback page on our website and we encourage people to contact us if they have a complaint about us or a suggestion for how we can improve, or even a compliment.

Suggestions and complaints

In 2025-26, we received feedback from an Aboriginal complainant that we should have Aboriginal staff in our complaints team. We have now employed three Aboriginal staff in our Complaints team, including a Senior Aboriginal Engagement and Cultural Advisor and two Investigating Officers to improve our complaint handling services and to improve accessibility and create trust with Aboriginal people by provide a culturally safe service.

We also received feedback about our requirement for complaints to be in writing. Our commitment to continuous improvement involves increasing our accessibility and inclusion. Previously, we only accepted a very limited number of complaints verbally. We have progressively expanded our capacity to take complaints verbally, focusing on vulnerable complainants, and persons in closed environments. We will continue to expand our ability to take complaints by phone in stages while supporting our staff with training, further process efficiencies and improved technical capability to manage the increasing volume and complexity and psychosocial risks that may arise.

Requests for formal Review

Our primary function is to receive, resolve and investigate complaints about other organisations.

After a case is finalised, the person may contact us with new information that they did not provide us in their original contact; in that situation, we can open a new case, and this does not go through our review process.

Complainants who are unhappy with how we handled their case can request a formal Review. The Review is not automatic and must be more than disagreeing with the outcome of their complaint. If the Review is granted, it is completed by a senior officer who was not involved in the original matter. A review is not a new investigation but will consider if the matter was handled fairly and properly by our office.

If we find the handling of the case was not in accordance with our processes and legislation, we will apologise, take action to improve our processes, and where appropriate, we will re-open and give it further consideration.

In 2025-26, nine requests for reviews were submitted. Eight of these complaints were regarding a public authority and one complaint was regarding an energy and water provider.

All cases were carefully examined by an independent senior officer. As at 30 June, in four cases the original decision was upheld, in one case the request for a Review was withdrawn and in four cases the Review was ongoing.

Our reviews have led to improvements in our complaint handling, including ensuring we use a trauma-informed approach that recognises individual circumstances and that we provide information about support services where appropriate. We also provide clearer explanations of our statutory role and complaint-handling processes.

Complainants cannot appeal our decisions to another organisation, but people who are unhappy with the outcome we provide are not prevented from pursuing their complaint through other avenues. This might include going to Members of Parliament or the courts.

> The complainant acknowledged the information I had provided and thanked me for calling him. He said I was the only person willing to speak with him and described me as "one of the good ones."
> - Case officer

New Integrity Investigations Team

To help improve our services, we established a new Integrity Investigations Team within the Complaint Resolution Branch. The team is reviewing how we handle complaint reviews and feedback to identify opportunities to make our services more effective, accessible and responsive for Western Australians.

Website feedback

In April 2026, we launched our new website. In the weeks following launch, we responded to people who had technical difficulties lodging online complaints. We put a message on our website asking people to let us know if they have an issue, and our front-line staff were given advice on what information to ask of people experiencing issues to help trouble-shoot, and how to make their complaint via another method.

All reported issues were escalated with our technology partner, investigated and resolved. Wherever possible, we contacted the person again to inform them of the outcome of their feedback.