

Keep Australia Beautiful Council
(Western Australia)

ANNUAL REPORT

2017-18



Hon Stephen Dawson MLC

Minister for Environment

In accordance with Section 63 of the *Financial Management Act 2006*, I submit the Keep Australia Beautiful Council Annual Report for the period 1 July 2017 to 30 June 2018, for presentation to Parliament.

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



Michael Aspinall

Chairman
Keep Australia Beautiful Council WA

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Keep Australia Beautiful Council Annual Report 2017-18

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CHAIRMAN'S REPORT



The National Litter Index figures for 2017-18 show some pleasing decreases in littering at various types of sites across Western Australia, balanced by increases in others, resulting in a small overall increase in litter in 2017-18. Litter dropped significantly in recreational parks by 46.8 per cent but increased in retail areas by 56 per cent.

Keep Australia Beautiful Council (KABC) has sought to strengthen our strategic approach to litter prevention with our partner agencies to complement the work done by community volunteers and looks forward to the positive impact of the Government's container deposit scheme in decreasing the amount of litter in the environment.

Our community engagement programs continued to grow, with many Western Australians joining up for the fight against litter. This year saw an additional 1,055 people register as litter reporters, bringing their number up to 13,172. Enthusiasm for the Adopt-a-Spot program is expanding as 200 new groups joined, for a total of over 30,000 people participating in the program. As well, 24 recreational clubs joined in the Clean Clubs program during the year. KABC's success is defined by the thousands of volunteers who are providing invaluable assistance in helping to reduce litter in the Western Australian environment.

The Clean Schools program is keenly supported by staff and students in schools around Western Australia. Every school term several professional development workshops for teachers are presented and visits to schools help staff and students to implement litter prevention programs. Presentations at events such as the Earth Day Expo are also high on the agenda for student engagement.

The Tidy Towns Sustainable Communities program continued to drive initiatives in Western Australia's regional towns and communities. I would like to congratulate Kalgoorlie-Boulder on being the State winner for 2017 and going on to successfully participate in the National Awards in 2018. I warmly commend all the regional and remote communities who continue to operate excellent community-building initiatives.

KABC partnered with a number of organisations to combat litter. In addition to significant funding received from the Waste Authority, KABC also partnered with Main Roads Western Australia and the Western Australian Local Government Association on litter prevention projects. I am especially pleased to see the increased involvement of local governments as they are essential in connecting with local communities. KABC has now signed agreements with six local governments to promote Adopt-a-Spot and other KABC programs.

KABC has been pleased to give wholehearted support for the State Government's implementation of the plastic bag ban and development of a container deposit scheme. The ban on single-use plastic bags came into force on 1 July 2018.

I am delighted that the Honourable Kim Beazley AC, Governor of Western Australia, accepted the invitation of KABC to be our patron on 27 June 2018. His acceptance continues a valuable tradition of patronage and is highly regarded by members and volunteers alike. We look forward to him attending KABC events during the term of his appointment.

I sincerely thank my fellow Council members for their ongoing support and enthusiasm for the work of the Council. The Council is grateful to the staff in KABC Services for their commitment and enthusiasm for program delivery. They surely walk the talk.

I especially thank the many Western Australians who assisted with clean-ups, implemented education programs and spread the anti-litter message to their communities, friends and families.

Michael Aspinall

Chairman
Keep Australia Beautiful Council



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EXECUTIVE SUMMARY

200

new adopter groups

6,500

Outback Packs

six

local governments

24

clubs joined

45,322

rubbish+ recycling collection bags

2,096

infringements

44,000

car litter bags

\$44,518

litter grants

2,500

pocket ashtrays

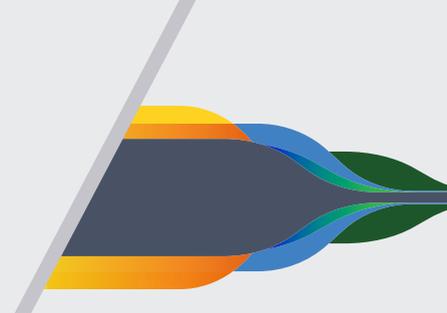
42

Tidy Towns registrations

EDUCATION AND AWARENESS

In 2017-18 the following results were achieved:

- Adopt-a-Spot engaged **200 new adopter groups** compared with 169 in 2016-17.
- An additional **24 clubs joined** the Clean Clubs program, 13 of which were in regional areas.
- A total of **\$44,518 in funding** was distributed to community projects targeting litter and waste through the Community Litter Grants scheme.
- **6,500 Outback Packs** were assembled and distributed.
- **44,000** car litter bags, **45,322** large rubbish and recycling collection bags, and **2,500** pocket ashtrays were provided to Tidy Towns committees, Adopt-a-Spot groups and other community groups, businesses and local governments.



RESEARCH AND DATA



The Western Australian National Litter Index results for 2017-18 showed a **slight increase** in the amount of litter by number of items per 1,000m² of 2.6 per cent and by volume in litres per 1,000m² of 0.7 per cent.

PARTNERSHIPS



KABC implemented actions under Memoranda of Understanding (MOU) with **six local governments**, the Western Australian Local Government Association, Tangaroa Blue and Main Roads Western Australia. Two additional MOUs were signed with local governments during 2017-18.

PROMOTION



The KABC brand and anti-litter message was promoted across a range of local governments, events and activities in 2017-18, with the ongoing **'Bin it—you know it's the right thing to do'** anti-litter campaign the overarching message. The latest sub campaign 'If you leave litter, you're rubbish' was launched in KAB Week and was rolled out in 2017-18.

ENFORCEMENT



In 2017-18 there were 1,057 Western Australians who registered to be Litter Reporters. A total of 2,295 reports were received which resulted in **2,096 infringements**.

TIDY TOWNS



The Tidy Towns Sustainable Communities program received **42 registrations** in 2017. The awards recognised the efforts of volunteers who contributed to community projects and helped drive engagement to sustain the environmental, economic and social structure of Tidy Towns' communities.

SPECIAL PROJECTS



KABC Services officers visited **Cocos (Keeling) Islands and Christmas Island** to deliver litter prevention education and community engagement programs, as well as conduct marine debris analysis, as part of the Department of Water and Environmental Regulation's (DWER) Service Delivery Arrangement with the Commonwealth Government.

PERFORMANCE OVERVIEW

KABC has surpassed its Litter Prevention Strategy target of a 25 per cent reduction in littering from 2012-13 levels in achieving a 36 per cent reduction in littering by 2017-18. However, while there has been a general downward trend in the litter counted through the National Litter Index audit since 2010-11, there was a slight rise in 2016-17, which saw a significant increase in litter at retail venues of 55.6 per cent, at beaches (11 per cent) and on roadsides (5.2 per cent). These increases contrast with a fall in litter in recreational parks of 46.8 per cent and in shopping centres, where littering decreased by 17 per cent.

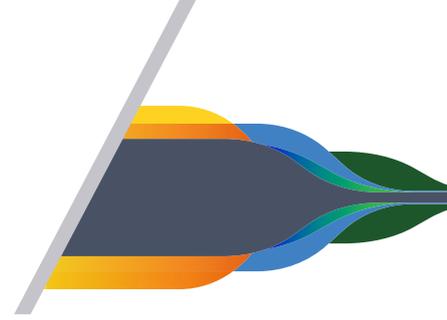
Table 1 National Litter Index results in WA

	Items per 1,000m ²							Volume L / 1,000m ²						
	12/13	13/14	14/15	15/16	16/17	17/18	17/18	12/13	13/14	14/15	15/16	16/17	17/18	17/18
						Target	Actual						Target	Actual
WA	63	54	50	51	39	37	40	10.46	10.14	9.58	10.38	7.04	6.50	7.11

These increases contrast with a fall in litter in recreational parks of 46.8 per cent and in shopping centres, 21 per cent.



OPERATIONAL STRUCTURE



Mission: To provide leadership, support and services necessary to ensure that all Western Australians live in a clean and litter-free environment.

A primary purpose of the *Litter Act 1979* (Litter Act) is to establish KABC. The Council has a wide range of general powers and functions associated with litter established by Part IV – Prevention of litter, Part V – Enforcement, proceedings and penalties, and Part VI – Regulations and rules, with 16 functions being set out in full in the Second Schedule of the Litter Act:

- To educate members of the public in, and to awaken, stimulate, encourage and maintain the interest of members of the public in, and to promote public knowledge of, the correct disposal of waste items.
- To foster and encourage the appreciation of clean and well-kept cities and countryside.
- To safeguard the character and beauty of the Australian landscape through the prevention of litter.
- To preserve and improve the appearance of our environment in schools, in factories, shops and offices, in parks, beaches and recreation places and along the roadside by the prevention of litter.
- To make recommendations and submit proposals to the Minister from time to time with respect to regulations to be made under this Act.
- To promote litter prevention through publicity of all kinds, design and distribution of litter receptacles and encouragement of suitable legislation.
- To promote awareness of, and encouragement of, litter recycling.
- To maintain continuous and effective campaigns against the disfigurement of the landscape by litter and to encourage a responsible community attitude to cleanliness in all public places.
- To study available research, and development in the field, regarding litter control, removal, disposal and recycling and to study methods for the implementation of such research and development.
- To cooperate, where considered desirable by the Council with other organizations within the State or elsewhere on questions relating to all forms of pollution and generally to work for a clean healthy environment.
- To serve as the coordinating agency between organizations seeking to aid the anti-litter effort.
- To liaise with local governments with a view to ensuring that the provisions of this Act are enforced in the districts of those local governments.
- To cooperate with local governments to accomplish coordination of local anti-litter efforts.
- To encourage, organize and coordinate voluntary local anti-litter campaigns seeking to focus the attention of the public on programmes to control and remove litter.
- To take appropriate measures to bring the provisions of this Act to the attention of the public.
- To do such other acts and things as are conducive to the prevention and control of litter.

KABC monitors implementation of programs in the annual business plan and provides advice to the Minister for Environment as requested.

The KABC Fund receives grants from the Waste Avoidance and Resource Recovery Account and DWER. It also receives revenue from litter fines and enforcement and from the sale of orange roadside litter bags and car litter bags together with program sponsorship from Main Roads Western Australia and Wrigley. During 2017–18, administrative support, functions and services were provided by DWER through a service level agreement.

RESPONSIBLE MINISTER

The Keep Australia Beautiful Council reports to the Minister for Environment, Hon Stephen Dawson MLC, as the Minister responsible for the Litter Act.

ORGANISATIONAL STRUCTURE

DWER provided services and functions to KABC to support the implementation of the *Litter Prevention Strategy for Western Australia 2015-2020* and the annual business plan.

In December 2015, the Minister appointed the members of the KABC for three-year terms.

Chairman Michael Aspinall – was appointed as Chairman and as a person with special knowledge of litter and environmental matters. He was, for a number of years, a member and Chair of the Municipal Waste Advisory Council, which is a standing committee of the West Australian Local Government Association (WALGA). Michael has a strong understanding of the community and attitudes towards litter and is an advocate for the container deposit scheme (CDS) planned by the State Government.

Deputy Chair Jeff Anderton – represents the Conservation Council of Western Australia and has been an active advocate on conservation issues for many decades. He has served on KABC for over 20 years and is passionate about the CDS, waste minimisation and reducing litter. Jeff is currently involved in running local Landcare groups and sits on many government committees, including the Roadside Conservation Committee and the Mining Liaison Group.

Member Howard Flinders – represents the Department of Education. He is an Education Officer who supports WA schools to implement effective waste management strategies/programs as a component of Sustainable Schools WA, a whole-school planning framework for education for sustainability linked to the Western Australian Curriculum.

Member Malcolm Jenkinson – represents WALGA on the Council. He has previously been a member of Council, as ‘a person with special skills and interests’. Malcolm works as the manager of local law enforcement and public safety for the

City of Joondalup, which includes amenity, litter and illegal dumping investigations. Malcolm is also Vice President of the Security Agent’s Institute of Western Australia (SAIWA) and is on the committee of the WA Rangers Association. Malcolm was instrumental in developing process and procedure for CCTV image investigations by KABC and local governments, tapping into his SAIWA experiences. Malcolm is on the Container Deposit Legislation Policy Forum (CDS) chaired by WALGA, which is providing advice to the State Government on issues and options for CDS.

Member Genette Keating – is the President of the Consumers’ Association of WA. Genette has represented the interests of consumers on KABWA for many years. Genette is a keen environmental scientist and sustainability advocate with an extensive understanding of the concern and involvement of consumers in the numerous issues affecting our littering behaviour and its outcomes.

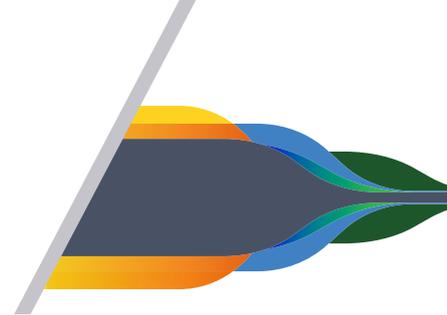
Member Dr Kenneth Parker – represents the Department of Local Government, Sport and Cultural Industries. He is a Principal Strategy Officer working in the areas of local government policy, legislation and reform. Kenneth is a sociologist by training with interests in the governance of complex systems, regulation and ways to use data to tell stories.

Member Michael Tuffin – is the representative for the Department of Biodiversity, Conservation and Attractions. Michael is a scientist with significant research experience on the behaviours and needs of visitors in publicly managed spaces and public policy analysis in a social context.

Some positions were vacant.

Deputy members as at 30 June 2018:
Kerry Thiess – Conservation Council WA.

PERFORMANCE MANAGEMENT FRAMEWORK

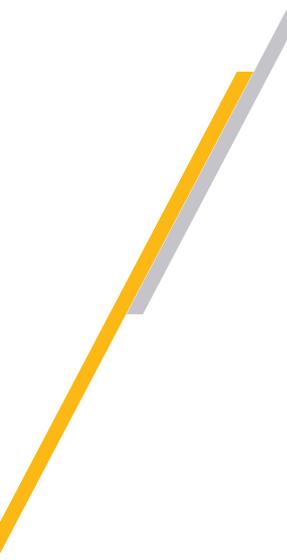


CONTRIBUTION TO STATE GOVERNMENT GOALS

Under an outcome-based management framework, the KABC contributes to four of the State Government's strategic goals.

Table 2 Mapping government goals

State Government strategic goals	Litter Prevention Strategy priorities	Keep Australia Beautiful Council role
<p>Results-based service delivery</p> <p>Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.</p> <p>Financial and economic responsibility</p> <p>Responsibly managing the State's finances through the efficient and effective delivery of services, encouraging economic activity and reducing regulatory burdens on the private sector.</p> <p>Social and environmental responsibility</p> <p>Ensuring that economic activity is managed in a socially and environmentally responsible manner for the long-term benefit of the State.</p> <p>Stronger focus on the regions</p> <p>Greater focus on service delivery, infrastructure, investment and economic development to improve the overall quality of life in remote and regional areas.</p>	<p>1. Research and data. To understand the type and extent of littering in WA. To develop litter prevention activities based on a range of data.</p> <p>2. Education, awareness and training. To increase public knowledge and willingness to participate in maintaining a litter free environment. Increase understanding in the community of the need for materials to be recycled in the same way as at home. To train enforcement officers to support litter reduction initiatives and monitor littering.</p> <p>3. Litter prevention tools. To facilitate appropriate infrastructure and services to reduce littering and increase recycling across WA.</p> <p>4. Enforcement. To ensure effective and efficient enforcement of the current litter legislation.</p> <p>5. Incentives. To encourage, reward and provide appropriate resources to people to change their behaviour with regard to litter.</p> <p>6. Collaboration and partnerships. Encourage and work with stakeholders to identify their responsibilities and manage their roles in litter and waste management in a coordinated and consistent manner.</p> <p>7. Legislation and policy. Develop and communicate position statements on high priority litter issues identified in the National Litter Index and other programs.</p>	<p>Apply KABC Fund moneys to develop and deliver a range of programs and initiatives to promote litter prevention and recycling throughout WA that support:</p> <ul style="list-style-type: none"> • collection of robust data • attitude and behaviour change • community participation • enforcement of the Litter Act. • provision of materials and tools to the community and partner organisations.



**The 2017-18
KABC Fund
expenditure
was \$1,566,924
(94 per cent of
the operational
budget).**

FINANCIAL OPERATION

The KABC Fund received a grant from the Waste Avoidance and Resource Recovery Account and a grant from DWER. It also received revenue from litter fines and enforcement and the sale of items, together with program sponsorship from Main Roads Western Australia and Wrigley. During 2017-18, administrative support, functions and services were provided by DWER through a service level agreement.

In addition, the KABC Fund received calculated interest on its balance of \$7,189. The KABC Fund had an opening balance of \$205,365.

KABC Fund expenditure must be consistent with the annual business plan or as approved by the Minister. The KABC Fund revenue and expenditure is summarised in the statement of cash flows.

SNAPSHOT

In 2017-18, the KABC Fund had an opening balance of \$205,365.

The 2017-18 KABC Fund expenditure was \$1,566,924 (94 per cent of the operational budget).

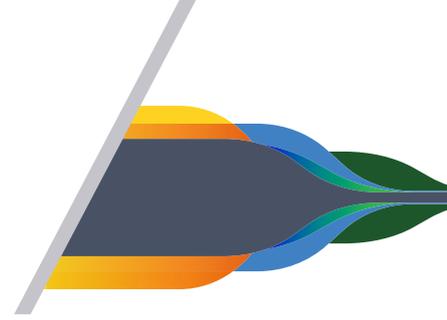
The closing balance as at 30 June 2018 was \$428,990, a cash positive result of \$205,016. This increase is due to savings from programs that are demand driven, and a reduction in staff costs.

The Auditor General provided an independent audit opinion on KABC Fund statements and key performance indicators.

GOVERNANCE

Processes are in place within DWER to monitor and audit the financial performance of the KABC Fund in accordance with the *Financial Management Act 2006*. The management of the KABC Fund is regarded as a DWER service for the purposes of sections 52 and 53 of the *Financial Management Act 2006*. The DWER Chief Finance Officer (CFO) was KABC's CFO from February 2018.

KABC PERFORMANCE



REPORT ON OPERATIONS

KABC's activities are aligned with the Litter Prevention Strategy's seven priorities.

PRIORITY 1

Research and data. To understand the type and extent of littering in WA. To develop litter prevention activities based on a range of data.

National Litter Index

The National Litter Index (NLI) is Australia's only annual measure of litter type and volume based on counts which are taken twice a year at 1,059 sites across Australia, including 151 sites in Western Australia largely centred in and around the metropolitan area. The NLI measures litter at eight different site types: beaches, car parks, highways, industrial sites, parks, residential areas, retail and shopping centres.

The number of items of litter per 1,000 square metres (m²) increased from 39 to 40, representing a 2.6 per cent increase. The volume of litter per 1,000 m² increased from 7.04 litres to 7.11, an increase of 0.7 per cent.

Litter reduction by item occurred at four of the site types: shopping centres (down 17.1 per cent), residential areas (down 8.1 per cent), industrial areas (down 5.3 per cent) and recreational parks (down 46.8 per cent).

There was a marginal increase of litter volume of 1.0 per cent in 2017-18. The most significant contributors were plastic industrial containers and plastic soft drink bottles under one litre capacity.

Beaches, highways and roadsides and retail areas continued to record a high number of items of litter and were the major contributors to increased litter levels in Western Australia. Litter at retail sites increased by 55.6 per cent, litter on highways and roadsides increased by 5.2 per cent and litter at beaches increased by 11 per cent.

Most littered items per 1,000m² included cigarette butts (3,285); soft drink and alcohol cans (558); and a range of plastic items including drink bottles, bottle tops, snack bags and confectionery wrappers (2,491).

Table 3 NLI results

	Items per 1,000m ²							Volume L / 1,000m ²						
	12/13	13/14	14/15	15/16	16/17	17/18	17/18	12/13	13/14	14/15	15/16	16/17	17/18	17/18
						Target	Actual						Target	Actual
Nation	56	51	51	46				6.13	5.97	5.38	5.11			
WA	63	54	50	51	39	37	40	10.46	10.14	9.58	10.38	7.04	6.50	7.11

PRIORITY 2

Education, awareness and training. To increase public knowledge and willingness to participate in maintaining a litter free environment. Increase understanding in the community of the need for materials to be recycled in the same way as they do at home. To train enforcement officers to support litter reduction initiatives and monitor littering.

Campaigns

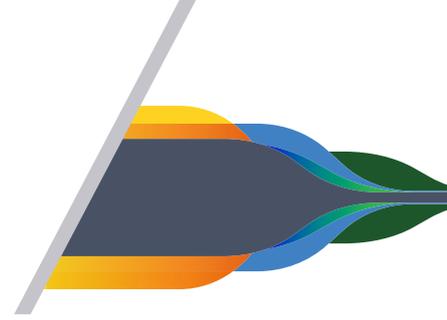
The KABC brand and anti-litter message were promoted across a range of events and activities in 2017–18, with the ongoing *Bin it—you know it's the right thing to do* anti-litter campaign as the overarching message.

The campaign slogan for 2017-18 reminded the community that *'If you leave litter, you're rubbish'*. This campaign focused on the illegality of littering and promoted the fines applicable to different types of littering. This message was developed after feedback from a community survey that suggested previous messaging had been too soft and a more pointed message was necessary. The message was promoted across a range of mediums.

A 30-second video advertisement was shown on GWN TV across regional WA, and radio advertisements were broadcast on 6EBA multicultural radio in an effort to engage culturally and linguistically diverse communities. The video advertisement was made available to local governments for use at events. Print advertisements were placed on 321 bins in 12 local government areas.

Facebook and Instagram continued to be used as engagement tools with 3,406 and 795 followers respectively, as at June 2018. The online *Bin it to win it* quiz engaged 620 participants. Campaign resources continued to be distributed via local governments, community resource centres and at sponsored community events.





Events

KABC provided litter collection bags, car litter bags, pocket ashtrays and pop-up bins as sponsorship to organisations promoting the anti-litter message at events.

Table 4 Events

Date	Name of event
2017	
20 August	Scarborough Beach Clean-up with Responsible Runners
21 August	Ministerial launch of KAB 'If you leave litter, you're rubbish' campaign
15 October	Tangaroa Blue WA Beach Clean-up at Hillary's Beach
20 October	Tidy Towns Sustainable Communities Awards State Event
17-19 November	Environmental Partner Rottofest 2017
2 December	Launch of Toodyay and Northam Adopt-a-Spot program sponsorship from Bendigo Bank
2018	
26 January	Skyworks
2 February	Clean Our Rivers in association with River Guardians
28 February	Business Clean-up Day, South Perth foreshore
3 March	Tidy Towns launch at Wongan Hills
28 April	Toodyay Road clean-up in association with the City of Swan
28 April – 12 May	Indian Ocean Territories Marine Debris Project – Cocos (Keeling) Islands and Christmas Island
7 June	World Oceans Day clean-up Hillary's Beach with Coastal Clean Up Crew
10 June	World Oceans Day Clean-up With Responsible Runners Scarborough Beach





Clean Schools

The Clean Schools program aims to change the littering behaviour of students and reduce litter in schools. At 30 June 2018, 520 WA primary and secondary schools, and other organisations involved in waste management education, such as day care centres, were participating in the program.

During 2017–18, there were 77 registrations for the program, compared to 63 in the previous year. Each registrant was provided with a resource package including a step-by-step guide to implementing the program and a thumb-drive of downloadable resources.

In 2017–18, eight professional development workshops were held in metropolitan and regional areas, with 92 teachers participating compared with 77 in the previous year. This included two regional workshops in partnership with the Waste Authority's Waste Wise Schools program.

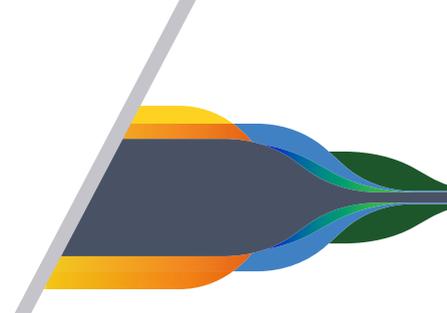
KABC Services officers presented in classrooms and at events held at Mount Pleasant Primary School, Mindarie Senior College, Lynwood Senior High School, Spring Hill Primary School, Hocking Primary School, Oberthur Primary School and Swan Christian College.

KABC Services officers also attended numerous education events including:

- Peel Harvey Catchment Council leadership camp with Waste Wise Schools. This was attended by 35 high school students from local schools. We presented on issues relating to litter, particularly plastic in the environment.
- Scitech Environmental Expo, which was attended by 133 students and teachers from four schools.
- Chittering Landcare event with Chittering Landcare. Conducted six 30-minute sessions, reaching approximately 150 students.
- THRIVE at the Perth Convention and Exhibition Centre. This event was attended by 2,500 students and teachers. We engaged with 164 students in the one hour lunch break.
- Canning River Eco Education Centre (CREEC) Earth Day Expo. The Keep Australia Beautiful station was attended by 150 students from five classes.



**During 2017–18,
there were
77 registrations
for the program,
compared to
63 in the
previous year.**



Clean Marine Campaign

The Clean Marine Campaign promotes responsible litter disposal among recreational fishers, boaters and those engaging in recreational pursuits near rivers, waterways and beaches. The initiative is supported through partnerships with the Department of Biodiversity, Conservation and Attractions, the Department of Transport, the Department of Fisheries, RecFishWest and Tangaroa Blue Ocean Care.

A continuing partnership with the Department of Biodiversity, Conservation and Attractions (formerly with the Swan River Trust) for the Fishing Line Bin Project promoted the Clean Marine message. There are more than 45 bins installed throughout the metropolitan area at fishing jetties and boat ramps. Community members who signed up as adopters of fishing line bins were provided with stickers and brochures for distribution.

Clean Marine fact sheets, stickers and brochures were distributed on request to schools, businesses and community groups, and campaign messages continued to be promoted via partner organisations.

KABC website

The KABC website is a user-friendly information source for the community, as well as a platform for promoting opportunities to participate in anti-litter activities, such as clean-up events, competitions and programs.

The website hosts registration pages for key programs, including Adopt-a-Spot, the Litter Report Scheme, Clean Schools, Clean Clubs and Tidy Towns Sustainable Communities. The website also enables online purchasing of anti-litter resources and a range of accessible reporting forms for program evaluation.



6,500 Outback Packs were distributed through regional outlets.



PRIORITY 3

Litter prevention tools. To facilitate appropriate infrastructure and services to reduce littering and increase recycling across WA.

Outback Packs

Outback Packs continued to provide travellers with tools to manage their own litter and conduct clean-ups at rest areas, campsites and on roadsides. The program continued to be financially supported by Main Roads Western Australia in 2017-18.

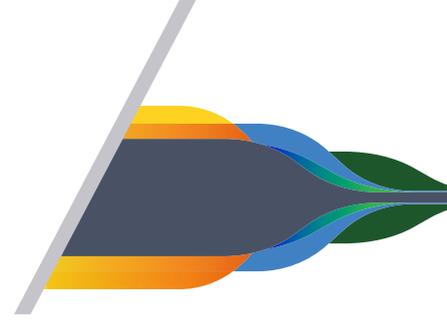
During the year, 6,500 Outback Packs were assembled and distributed. Large volumes of packs were provided in regions at strategic times of the year to coincide with peak holiday periods. An increasing number of packs are being distributed at events such as the Caravan and Camping Show, the Perth 4WD Show and at conferences for groups such as the Caravan and Motorhome Association of Australia.

Information received from Outback Pack surveys indicated that the packs were being used by travellers to manage their own rubbish or to clean up rubbish found at campsites, rest areas and roadsides.

The packs were assembled by students from the following schools in WA as part of their community service commitment:

- Georgiana Molloy Anglican School, Busselton
- Lumen Christi College
- Swan Christian College (Justice League)
- Katanning Senior High School

Packs were also assembled by people completing community service orders under the Department of Corrective Services, South West Metropolitan Youth Justice Services, North West Metropolitan Adult Community Correction Services, North-East Metropolitan, Department of Corrective Services, South East Metropolitan Youth Justice Services and North Metropolitan Youth Justice Services.



Resources

During 2017-18, KABC provided the following resources either free of charge or at cost:

- 44,000 car litter bags, 45,322 large rubbish and recycling collection bags, and 2,500 pocket ashtrays to Tidy Towns Committees, Adopt-a-Spot groups and other community groups, businesses and local governments
- Other resources to support clean-up activities under the Adopt-a-Spot program included 244 pairs of gloves, 93 sets of tongs, and 51 sharps containers
- 6,500 Outback Packs were distributed through regional outlets
- 419 pop-up rubbish and recycling bins through the Clean Clubs program.

PRIORITY 4

Enforcement. To ensure effective and efficient enforcement of the current litter legislation.

Litter Report Scheme

The Litter Report Scheme enables registered members of the community to report littering from cars, boats and trailers. During 2017-18 an additional 1,057 Western Australians registered to become litter reporters, bringing the total number of registered litter reporters to 13,172. During 2017-18, KABC received 2,035 online litter reports, 145 report cards and 115 reports from authorised officers using KABC infringement books. Of the reports received, 91 per cent resulted in infringements being issued.

KABC worked with the Fines Enforcement Registry to expedite recovery of payments.

Litter investigations

Keep Australia Beautiful investigators enforce the Litter Act, and focus efforts on areas of urban development, particularly locations within the cities of Armadale, Wanneroo, Swan and Rockingham, and the Shires of Serpentine-Jarrahdale and Gingin.

In 2017-18, KABC Services officers undertook 78 investigations, resulting in 48 litter infringement notices and six letters of warning or environmental field notices (a non-statutory written notice identifying an alleged offence) for littering offences. In addition, eight Litter Act prosecutions were commenced for contested litter infringements and four prosecutions resulted in convictions for offences against the Act.



Tidy Towns 2017 Finalists (L to R)

Kim Eckert, CEO KBULG, John Bowler, Mayor City of Kalgoorlie-Boulder, Her Excellency, the Honourable Kerry Sanderson AO, Governor of Western Australia.

Photo GanEden Media



PRIORITY 5

Incentives. To encourage, reward and provide appropriate resources to people to change their behaviour with regard to litter.

Tidy Towns Sustainable Communities

The Tidy Towns Sustainable Communities Awards recognise and reward communities that seek to reduce litter, embrace the concept of sustainability and take positive action to protect and enhance the environment.

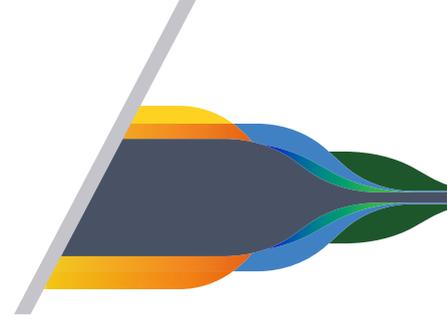
2017 marked the forty-eighth year of the program in WA and attracted 42 registrations. The awards recognised the efforts of 7,680 volunteers who contributed 82,183 volunteer hours towards 307 community projects. These projects helped drive engagement to sustain the environmental, economic and social structure of Tidy Towns' communities.

The City of Kalgoorlie-Boulder was announced as the State Winner with outstanding projects presented by the Kalgoorlie-Boulder Urban Landcare Group (KBULG) in all categories. The City of Kalgoorlie-Boulder represented WA at the Australian Tidy Towns Awards held in Barmera, South Australia, in April 2018, and was highly commended for Environmental Sustainability, Heritage and Culture and Environmental Education.

Adopt-a-Spot

The Adopt-a-Spot program is KABC's premier community engagement program, involving 30,630 registered volunteers. At 30 June 2018, there were 1,027 groups registered in the Adopt-a-Spot program, which continued to grow strongly, with 206 groups joining in 2017-18. Over 41,000 bags were distributed to the groups. As each bag holds approximately 15L of rubbish, it is estimated that approximately 610,000 litres of rubbish were removed from the environment across the State from highways, local streets, parks, waterways, bushland, beaches, riversides and wetlands.

This level of engagement demonstrates the community's commitment to ensuring our environment is litter free in many areas around the State. Partnerships with local governments and Main Roads Western Australia to promote the program have increased participation from local communities.



The Adopt-a-Spot program is KABC’s premier community engagement program, involving 30,630 registered volunteers.

Clean Clubs

An additional 24 clubs joined the Clean Clubs program in 2017-18. Of these, 13 were in regional areas. At 30 June 2018, there were 164 clubs registered for the Clean Clubs program, representing approximately 50,000 members of the community. Registration information shows that plastic bottles, aluminum cans and food wrappers are the most significant litter issues facing sports clubs.

To combat this, 405 pop-up rubbish bins, 14 pop-up recycling bins and 3,030 rubbish bags were provided to clubs in 2017-18. The Clean Clubs program was promoted to clubs and peak sporting bodies by press release, email, Facebook, local government club development and facilities officers, KABC website and on the Department of Local Government Sport and Cultural Industries clubs website.

Community litter grants

A total of \$44,517.80 in funding was granted to the following projects in 2017-18:

Table 5 Community Litter Grants

Organisation	Project title	Amount granted
City of Kwinana	Keep Kwinana Beautiful	\$10,000.00
Merredin College	Nude Food Lunches	\$1,371.26
Bunbury Harvey Regional Council	Litter Education Mascot	\$9,997.99
Eco Faeries	Eco Hero Project	\$8,000.00
Mundaring in Transition	Go 2 Cups Mundaring	\$4,999.00
Cape to Cape Plastic Free – Tangaroa Blue Foundation	South West Wash Against Waste	\$10,149.55
	Total	\$44,517.80



PRIORITY 6

Collaboration and partnerships. Encourage and work with stakeholders to identify their responsibilities and manage their roles in litter and waste management in a coordinated and consistent manner.

Local government

Working with local government is a key focus area of the *Litter Prevention Strategy 2015–20*.

KABC re-signed 12-month agreements with six local governments (the cities of Armadale, Gosnells, Swan, Perth and Wanneroo, and the Town of Victoria Park) to promote the Adopt-a-Spot program. Two additional MOUs were being developed at 30 June 2018 and should be completed in the second half of 2018.

KABC has partnered with 12 local governments to promote the 'If you leave litter, you're rubbish' message on bins and other local government assets (for example, signage in buildings).

The shires of Toodyay and Northam have initiated Adopt-a-Spot programs funded by Bendigo Bank. In Toodyay there are 26 local community groups that are involved in the program. The Shire of Northam program was being finalised as of 30 June 2018.

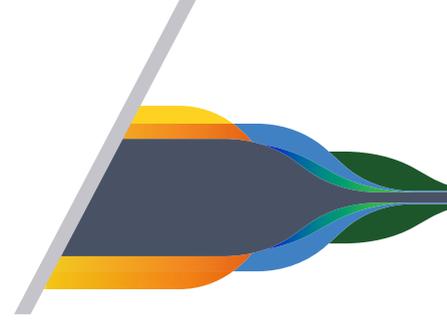
Main Roads Western Australia

KABC continued to implement actions under a five-year MOU with Main Roads Western Australia (MRWA). A major focus in 2017-18 was discussion towards a statewide extension of the 'WA naturally thanks you' roadside litter prevention program that was trialled in 2016-17. A business case in support of the wider roll out of the successful facets of the program was presented to MRWA for consideration.

Other actions that were implemented or continued under the MOU include:

- support and further development of the MRWA state-wide litter communication and action plan
- ongoing financial support and coordination of the Outback Pack program
- traffic management and litter collection in support of large-scale volunteer roadside clean-ups coordinated by KABC
- provision of traffic management and safety induction for Adopt-a-Spot groups undertaking clean-ups on Main Roads estate
- deployment of KABC surveillance cameras in litter hot spots
- development and implementation of roadside litter prevention and awareness material in the Kimberley region, in particular along the Gibb River Road
- provision of litter prevention signage templates to MRWA regions
- provision of education material regarding unsecured loads to MRWA regions





Tangaroa Blue

KABC has continued its 13-year partnership with Tangaroa Blue Foundation, an Australia-wide not-for-profit organisation dedicated to the removal and prevention of marine debris.

Tangaroa Blue hosted its thirteenth annual WA Beach Clean-up on the weekend of 14 and 15 October 2017, with the support of the KABC. Over 1,500 volunteers converged on 137 beaches and stretches of coastline around WA to remove and audit marine debris.

KABC provided a \$5,000 cash sponsorship to support event administration and in-kind support of resources and staff time. In-kind support included:

- insurance for registered participants
- promotion of the clean-up to KABC stakeholders via the website (www.kabc.wa.gov.au), *Talking Rubbish* e-zine, and email alerts to over 25,000 KABC supporters and their networks.
- clean-up support and advice from KABC staff.

Over the October weekend, nearly six tonnes of debris was collected and audited, comprising 106,836 individual items. The 10 most collected items were:

Table 6 2017 WA Beach Clean-up – top 10 littered items

Top 10	Type of litter	No. of items	% of total
1	Plastic bits & pieces hard & solid	16,430	15%
2	Fishing line (Recreation)* in metres	13,164m	12%
3	Plastic film remnants (bits of plastic bag, wrap etc.)	10,920	10%
4	Cigarette butts & filters	9,094	9%
5	Paper & cardboard packaging	6,909	6%
6	Plastic packaging food (wrap, packets, containers)	6,264	6%
7	Glass or ceramic broken	5,434	5%
8	Lids & tops, pump spray, flow restrictor & similar	4,429	4%
9	Rope & net scraps less than 1 metre	4,358	4%
10	Straws, confectionery sticks, cups, plates & cutlery	4,192	4%

- ***Most of the fishing line (12,000m) came from underneath the Busselton Jetty.**
- **75 per cent of the rubbish collected was plastic.**

Indian Ocean Territories Marine Debris Project

DWER provides environmental regulation services to the Indian Ocean Territories on behalf of the Commonwealth Government through a Service Delivery Arrangement. KABC Services officers have continued to visit the Cocos (Keeling) Islands and Christmas Island as part of a community education team to deliver litter prevention education and community engagement programs under the arrangement.

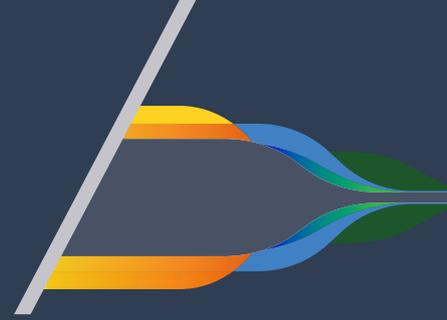
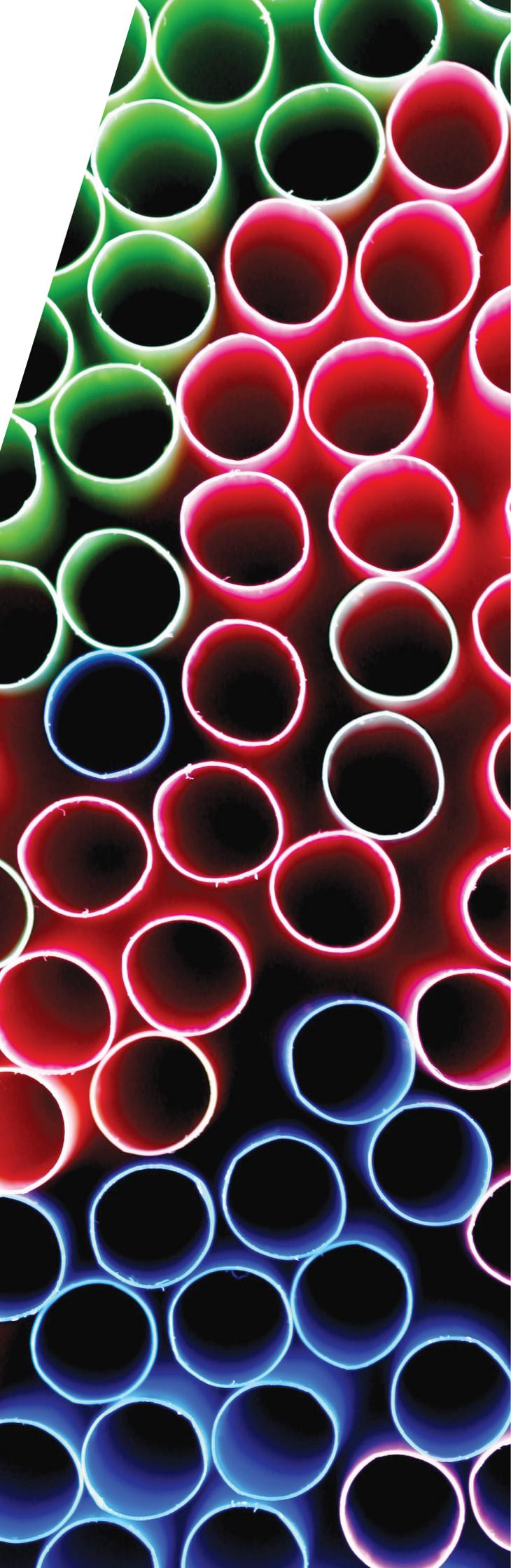
During November 2017 and March 2018, officers visited Cocos (Keeling) and Christmas Islands to deliver community education initiatives and promote waste reduction. These events were the culmination of previous work to engage the community, schools, businesses and local government and promote actions and behaviours to reduce waste and improve recycling.

In April and May 2018, KABC Services officers coordinated the second Indian Ocean Territories Marine Debris Project in partnership with Tangaroa Blue Foundation. The project brought together a team of off-island volunteers, partners and locals to remove debris from beach sites, the majority of which originated from offshore sources. The data was entered into the Australian Marine Debris Database. This and future data will help track litter to its source and work on mitigation strategies.

Partners and sponsors

KABC acknowledges the following corporate and community sponsors and partners. Without their support, KABC would not have been able to provide the important programs detailed in this annual report:

- City of Gosnells
- City of Joondalup
- City of Perth
- City of Swan
- City of Wanneroo
- Department of Primary Industries and Regional Development
- Department of Water and Environmental Regulation
- Main Roads Western Australia
- River Guardians, Department of Biodiversity, Conservation and Attractions
- Tangaroa Blue Foundation Inc
- Town of Victoria Park
- Waste Authority
- West Australian Regional Newspapers
- Western Australian Local Government Association
- Wrigley Pty Ltd



KABC has continued its 13-year partnership with Tangaroa Blue Foundation, an Australia-wide not-for-profit organisation dedicated to the removal and prevention of marine debris.

PRIORITY 7

Legislation and policy. Develop and communicate position statements on high priority litter issues identified in the National Litter Index and other programs.

The Keep Australia Beautiful Council collaborated with the Department of Water and Environmental Regulation (DWER) on its consideration of litter auditing in regional areas of Western Australia for the Container Deposit Scheme. The National Litter Index is conducted at sites within 50 kilometres of the urban areas surrounding Perth.



SHARED RESPONSIBILITIES

with other agencies

DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION

Under sections 16 of the Litter Act, KABC is provided with the services and facilities of DWER.

DWER provides strategic policy, administrative and program management support and delivers funded programs. A service level agreement between the parties governs the funding of functions carried out for either party in its respective role under the Litter Act.

SIGNIFICANT ISSUES

impacting the Keep Australia
Beautiful Council

CURRENT AND EMERGING ISSUES/STRATEGIC FOCUS IN 2017-18

Review of boards and committees

The McGowan Government is undertaking a review of boards and committees which includes KABC. The Council has joint responsibility with DWER to provide advice to the Minister for Environment on the best approach for the delivery of litter policy, programs and regulation for the benefit of all Western Australians. The Council and DWER have commenced work to provide advice to Government.

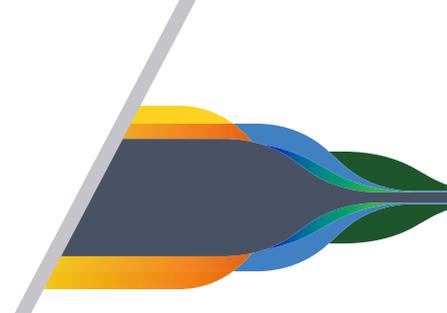
Collaboration with Main Roads Western Australia

KABC engagement with Main Roads Western Australia is becoming an increasingly important and committed partnership for reducing the amount of litter on major metropolitan and regional highways.

Marine debris

Growing community awareness and concern about the amount of plastic debris in the marine environment, including litter on our beaches, whether in the metropolitan area or on the remote coastline, is driving the development of new community engagement programs and strengthened partnerships with organisations such as Tangaroa Blue.

DISCLOSURES AND LEGAL COMPLIANCE



MINISTERIAL DIRECTIVES

Under the Litter Act, the Minister for Environment may give written directions to the Keep Australia Beautiful Council, either generally or in relation to particular matters. The Keep Australia Beautiful Council did not receive any ministerial directions during 2017-18.

PRICING POLICIES

The Keep Australia Beautiful Council charges fees on a cost-recovery basis for goods for sale through its website.

REMUNERATION

The remuneration of the Keep Australia Beautiful Council members is determined by the Governor of Western Australia, on recommendation of the Public Sector Commissioner, in accordance with the *Public Sector Management Act 1994*. Only the Chairman receives remuneration. Some members receive payment of a travel allowance. Annual remuneration is outlined in Table 7.

Table 7 Remuneration

Position	Name	Period of appointment	Annual remuneration	Gross remuneration*
Chairman	Michael Aspinall	24 December 2015 – 31 December 2018	\$13,000	\$19,147
Deputy Chairman	Jeff Anderton	24 December 2015 – 31 December 2018	\$1,478 travel allowance	

* Includes benefits (such as travel allowances and superannuation) and goods and services tax.

DIRECTOR AND OFFICER LIABILITY INSURANCE

Keep Australia Beautiful Council members are insured with RiskCover for Professional Liability, Cyber Liability, Workers' Compensation, Property and Business Interruption, Personal Accident – Board Members, and Travel. In addition, KABC offers Personal Accident – Voluntary Workers insurance to registered volunteers.

The Keep Australia Beautiful Council held 11 meetings during 2017-18.

Table 8 Members' meeting attendance

Member	Meetings attended
Michael Aspinall	11
Jeff Anderton	10
Howard Flinders	5
Nola Green*	3
Malcolm Jenkinson	8
Genette Keating	10
Ken Parker	8
Michael Tuffin	11

* Nola Green attended three meetings in 2017 representing the Western Australian Local Government Association until her resignation due to ineligibility to continue as a Member following the 2017 local government elections.

EMPLOYMENT AND INDUSTRIAL RELATIONS

The Keep Australia Beautiful Council does not employ staff.

OTHER LEGAL REQUIREMENTS

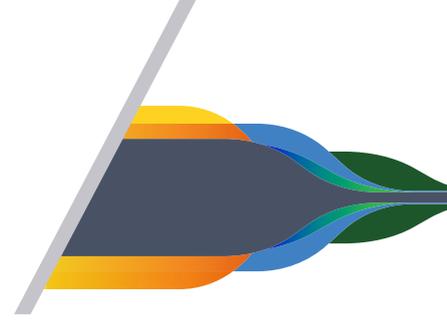
Advertising

Section 175ZE of the *Electoral Act 1907* requires the inclusion of a statement detailing all advertising expenditure incurred by the Keep Australia Beautiful Council.

Table 9 Advertising

Program	Agency	\$
Tidy Towns	Mulga Mail	470.45
Adopt-a-Spot	Concept Media	290.00
Tidy Towns winner	WA Newspapers	363.64
Bin It campaign	Multicultural Radio & TV Association of WA Inc.	4,880.00
Bin It campaign	Prime Media Group	13,529.01
Bin It campaign	Facebook	2,300.80
Bin It campaign	Natsales	23,889.00
Bin It campaign	Creative ADM	1,650.00
Gibb River Road project	Derby Visitor Centre	600.00
Community Litter Grants	Facebook	32.30
	Total	48,005.20

GOVERNMENT AND PUBLIC SECTOR RELATIONSHIP



A communications agreement between the Keep Australia Beautiful Council and the Minister for Environment was signed on 3 May 2018.

GOVERNANCE DISCLOSURES

The Keep Australia Beautiful Council's corporate governance arrangements ensure transparency in decision-making and operation, as well as accountability to stakeholders. No disclosures of potential conflicts of interest were made by members of the Keep Australia Beautiful Council during the year.

ETHICS AND INTEGRITY

The Keep Australia Beautiful Council Code of Conduct outlines how the Council commits to operating in the community and in its relationship with the Minister's Office, the Department of Water and Environmental Regulation and with staff in Keep Australia Beautiful Council Services.

Procurement practices follow state government guidelines and procurement policy.

ORGANISATIONAL STRUCTURE

Under section 16 of the Litter Act, the Keep Australia Beautiful Council is provided with the services and facilities of any officer employed in the Public Service.

Services are provided by staff who are employed by DWER under provisions of the *Public Sector Management Act 1994*. Officers are subject to the DWER's human resources policy, information technology and administrative processes, and other policy matters regulated by the *Financial Management Act 2006* and Treasurer's Instructions.

Table 10 Staff in KABC Services

Staff status	DWER Keep Australia Beautiful Council Services staff	Keep Australia Beautiful Council members	Total
Full-time permanent	5		5
Part-time permanent	3		3
Full-time contract	1		1
Part-time contract		1	1
Vacant – redundancy (March 21 – 30 June)	1		1
Total	10	1	11

A service level agreement (SLA) for the provision of services between DWER and the Keep Australia Beautiful Council was developed. The SLA sets out the parties' understanding of their respective statutory and other legal functions and obligations through a statement of expectations and performance deliverables for provision of services.

Table 11 KABC Services staff level and SLA

KABC Services functions delivered by DWER under the SLA	FTE
Keep Australia Beautiful Council Services directorate	8.75
Other functions costed in SLA (\$295,900): Corporate services, Legal services, SLA	

COMMUNICATION

The Keep Australia Beautiful Council's Code of Conduct outlines how the Keep Australia Beautiful Council ensures official information remains confidential, describes the process for public interest disclosure and provides guidance on freedom of information.

The Keep Australia Beautiful Council ensures that records of decisions and all other documentation are securely retained. Minutes of Keep Australia Beautiful Council meetings are circulated to members with meeting agenda papers.

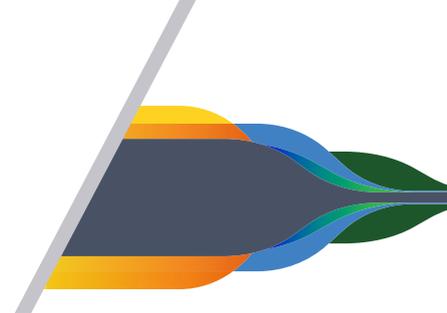
RECORDKEEPING PLAN

The Keep Australia Beautiful Council complies with the *State Records Act 2000* through adherence to the DWER's recordkeeping plan. The Keep Australia Beautiful Council follows the procedures required under the Act.

KEEP AUSTRALIA BEAUTIFUL COUNCIL PUBLICATIONS

During 2017-18, the Keep Australia Beautiful Council published on its website:

- Annual report 2016-17.
- Tidy Towns Sustainable Communities Awards 'Snapshots' publication
- Bin It Campaign
 - » 'If you leave litter, you're rubbish' posters
 - » Bin panel artwork – Designs for posters were on social media
 - » Bin It videos (3)
- Clean Schools brochure



FINANCIAL STATEMENTS

Certification of Financial Statements

For the reporting period ended 30th June 2018

The accompanying financial statements of the Keep Australia Beautiful Council WA 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 reporting period ended 30th June 2018 and the financial position as at 30th June 2018.

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.

Michael Aspinall

Chairperson

31 August 2018

J (Jeff) Anderton

Deputy Chairperson

31 August 2018

Wayne Millen

Chief Finance Officer

31 August 2018



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

KEEP AUSTRALIA BEAUTIFUL COUNCIL (W.A.)

Report on the Financial Statements

Opinion

I have audited the financial statements of the Keep Australia Beautiful Council (W.A.) which comprise the Statement of Financial Position as at 30 June 2018, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended, and Notes comprising a summary of significant 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 Keep Australia Beautiful Council (W.A.) for the year ended 30 June 2018 and the financial position at the end of that period. They are in accordance with Australian Accounting Standards, 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 am independent of the Council in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibility of the Council for the Financial Statements

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

In preparing the financial statements, the Council is responsible for assessing the agency's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Council.

Auditor's Responsibility 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.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the agency's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- Conclude on the appropriateness of the Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the agency's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Keep Australia Beautiful Council (W.A.). The controls exercised by the Council are those policies and procedures established by the Council to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions (the overall control objectives).

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, the controls exercised by the Keep Australia Beautiful Council (W.A.) are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2018.

The Council's Responsibilities

The Council 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 the controls, necessary to achieve the overall control objectives, were implemented as designed.

An assurance engagement to report on the design and implementation of controls involves performing procedures to obtain evidence about the suitability of the design of controls to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including the 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 the controls are in operation, the overall control objectives may not be achieved so that fraud, error, or noncompliance 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 Key Performance Indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Keep Australia Beautiful Council (W.A.) for the year ended 30 June 2018. The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Keep Australia Beautiful Council (W.A.) are relevant and appropriate to assist users to assess the Council's performance and fairly represent indicated performance for the year ended 30 June 2018.

The Council's Responsibility for the Key Performance Indicators

The Council 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 control as the Council 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 Council is responsible for identifying key performance indicators that are relevant and appropriate having regard to their purpose in accordance with Treasurer's Instruction 904 *Key Performance Indicators*.

Auditor General's Responsibility

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 agency'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 904 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 Control Relating to the Reports on 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 ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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

This auditor's report relates to the financial statements and key performance indicators of the Keep Australia Beautiful Council (W.A.) for the year ended 30 June 2018 included on the Council's website. The Council's management is responsible for the integrity of the Council's website. This audit does not provide assurance on the integrity of the Council's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.



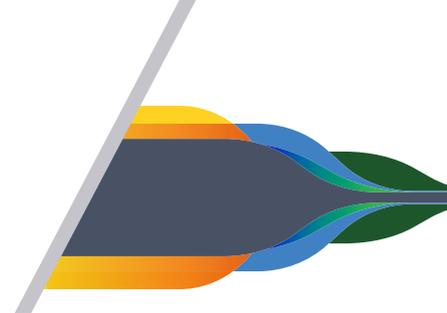
SANDRA LABUSCHAGNE
ACTING DEPUTY AUDITOR GENERAL
Delegate of the Auditor General for Western Australia
Perth, Western Australia
31 August 2018

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018**

	Notes	2018 (\$)	2017 (\$)
COST OF SERVICES			
Expenses			
Employee benefits expense	3.1	861,715	934,411
Supplies and services	3.3	634,904	916,658
Grants and subsidies	3.2	60,950	96,789
Other expenses	3.3	9,355	6,458
Total cost of services		1,566,924	1,954,316
Income			
Services rendered	4.1	932,000	984,431
User charges and fees	4.2	420,476	496,264
Interest revenue	4.3	7,189	3,226
Other revenue	4.4	40,386	49,471
Total revenue		1,400,051	1,533,392
Total income other than income from State Government		1,400,051	1,533,392
NET COST OF SERVICES		166,873	420,924
Income from State Government			
State Government Grant	4.2	112,000	112,000
Services received free of charge	4.2	260,847	286,745
Total income from State Government		372,847	398,745
SURPLUS/(DEFICIT) FOR THE PERIOD		205,974	(22,181)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		205,974	(22,181)

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

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



**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2018**

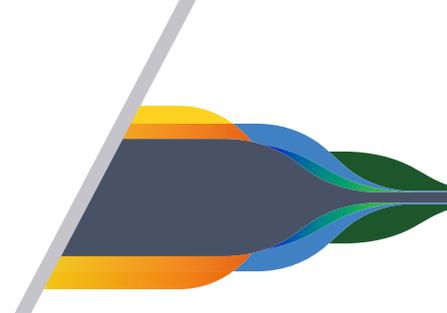
	Notes	2018 (\$)	2017 (\$)
ASSETS			
Current Assets			
Cash and cash equivalents	6.1	418,085	205,365
Receivables	5.1	97,331	46,274
Other current assets	5.2	-	15,703
Total Current Assets		515,416	267,342
TOTAL ASSETS		515,416	267,342
LIABILITIES			
Current Liabilities			
Payables	5.3	55,522	14,326
Other current liabilities	5.4	30,904	30,000
Total Current Liabilities		86,426	44,326
TOTAL LIABILITIES		86,426	44,326
NET ASSETS		428,990	223,016
EQUITY			
Accumulated surplus/(deficit)	8.9	428,990	223,016
TOTAL EQUITY		428,990	223,016

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2018**

	Note	Accumulated surplus/ (deficit) (\$)	Total equity (\$)
Balance at 1 July 2016	8.9	245,197	245,197
Total comprehensive income for the period		(22,181)	(22,181)
Balance at 30 June 2017		223,016	223,016
Balance at 1 July 2017		223,016	223,016
Total comprehensive income for the period		205,974	205,974
Total		428,990	428,990
Balance at 30 June 2018		428,990	428,990

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



**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2018**

	Notes	2018 (\$)	2017 (\$)
CASH FLOWS FROM STATE GOVERNMENT			
Grant from State Government		112,000	112,000
Net cash provided by State Government		112,000	112,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(861,007)	(926,788)
Supplies and services		(287,338)	(654,119)
Grants and subsidies		(60,950)	(103,058)
GST payments on purchases		(38,221)	(62,632)
GST payments to taxation authority		(44,947)	(26,142)
Other payments		(9,355)	(6,458)
Receipts			
Services rendered		829,298	1,033,238
User charges and fees		420,099	478,327
Interest received		7,537	2,930
GST receipts on sales		90,146	94,649
GST receipts from taxation authority		19,224	-
Other receipts		36,234	15,451
Net cash provided by/(used in) operating activities	6.1	100,720	(154,602)
Net increase/(decrease) in cash and cash equivalents		212,720	(42,603)
Cash and cash equivalents at the beginning of the period		205,365	247,968
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6.1	418,085	205,365

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

1. BASIS OF PREPARATION

The Council is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The entity is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units.

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 Council of Keep Australia Beautiful WA on 31 August 2018.

Statement of compliance

These general purpose financial statements have been prepared in accordance with:

- 1) The *Financial Management Act 2006* (**FMA**)
- 2) The Treasurer's Instructions (**the Instructions or TI**)
- 3) Australian Accounting Standards (**AAS**) including applicable interpretations
- 4) Where appropriate, those **AAS** paragraphs applicable for notforprofit entities have been applied.

The *Financial Management Act 2006* and the Treasurer's Instructions (the Instructions) take precedence over AAS. Several AAS are modified by the Instructions to vary application, disclosure format and wording. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

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.

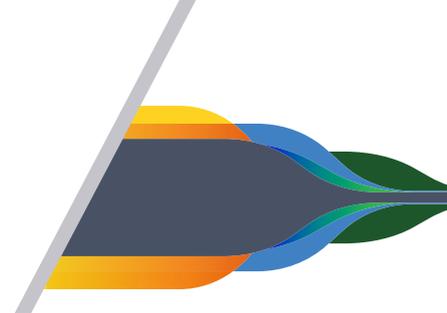
Judgements and estimates

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.

Contributed equity

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

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



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

2. COUNCIL OUTPUTS

How the Council operates

This section includes information regarding the nature of funding the Council receives and how this funding is utilised to achieve the Council's objectives:

	Note
Council outputs	2.1
Authority objectives	2.2
Schedule of Income and Expenses by Service	2.3

2.1 Council outputs

The Keep Australia Beautiful Council WA (KABC) receives grants from the State Government and a grant from the Waste Avoidance and Resource Recovery Account through a five-year funding agreement with the Waste Authority. Revenue from litter infringement notices is allocated to the KABC. The Department of Water and Environmental Regulation provides additional corporate, legal and financial support through a service level agreement with the KABC. A small amount of income is derived from sponsorship funding and sales.

The funding is applied to expenditure on staff salaries and benefits, and to program expenditure as outlined in the annual business plan and approved by the KABC.

2.2 Authority objectives

Mission

The KABC's mission is to provide leadership, support and services necessary to ensure that all Western Australians live in a clean and litter-free environment.

The Litter Prevention Strategy 2015-2020 sets out the framework for litter management, including initiatives and programs to reduce the incidence of littering in Western Australia.

Services

The KABC provides the following services:

Service 1: Monitoring litter levels via the National Litter Index

A count of litter at 151 sites in Western Australia is undertaken twice a year and the results inform decisions on program design and community messaging.

Service 2: Enforcement of the Litter Act 1979

Litter Offences, enforcement, proceedings and penalties are provided for in the Litter Act 1979.

Service 3: Education and awareness

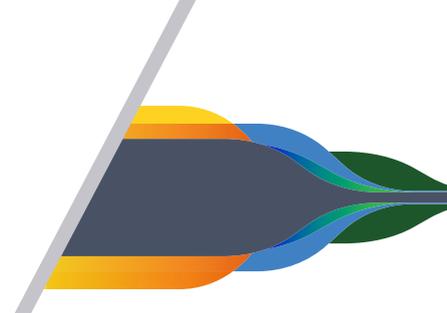
Participation in community events, training school communities, local government officers, and collaboration with local government, State Government and non-government organisations contribute to the raising awareness of the need for litter prevention in the community. KABC also offers incentives for community involvement in litter prevention and mitigation initiatives.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

2.3 Schedule of income and expenses by service

For the year ended 30 June 2018

	Administration		Litter Enforcement		Community Education		Tidy Towns		Total	
	2018 (\$)	2017 (\$)	2018 (\$)	2017 (\$)	2018 (\$)	2017 (\$)	2018 (\$)	2017 (\$)	2018 (\$)	2017 (\$)
COST OF SERVICES										
Expenses										
Employee benefits expense	158,900	219,708	319,598	314,744	313,419	277,586	69,798	122,372	861,715	934,411
Supplies and Services	427,203	385,657	23,269	106,051	133,309	343,317	51,123	81,634	634,904	916,658
Grants and subsidies	1,945	5,239	-	-	52,265	67,750	6,740	23,800	60,950	96,789
Other	8,348	3,271	168	-	839	1,462	-	1,725	9,355	6,458
Total cost of services	596,396	613,875	343,035	420,795	499,832	690,115	127,661	229,531	1,566,924	1,954,316
Income										
Provision of Services	397,926	-	-	-	534,074	964,431	-	20,000	932,000	984,431
User charges and fees	47,604	-	372,872	496,264	-	-	-	-	420,476	496,264
Interest Revenue	7,189	3,226	-	-	-	-	-	-	7,189	3,226
Other Revenue	37,873	22,664	-	-	-	26,807	2,513	-	40,386	49,471
Total income other than income from State Government	490,592	25,890	372,872	496,264	534,074	991,238	2,513	20,000	1,400,051	1,533,392
NET COST OF SERVICES	105,804	587,985	(29,837)	(75,469)	(34,242)	(301,123)	125,148	209,531	166,873	420,924
INCOME FROM STATE GOVERNMENT										
State Government Grant	112,000	112,000	-	-	-	-	-	-	112,000	112,000
Services received free of charge	260,847	286,745	-	-	-	-	-	-	260,847	286,745
Total income from State Government	372,847	398,745	-	-	-	-	-	-	372,847	398,745
SURPLUS/DEFICIT FOR THE PERIOD	267,043	(189,241)	29,837	75,469	34,242	301,123	(125,148)	(209,531)	205,974	(22,181)



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

3. USE OF OUR FUNDING

Expenses incurred in the delivery of services

This section provides additional information about how the Council'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 Council in achieving its objectives and the relevant notes are:

	Notes	2018 (\$)	2017 (\$)
Employee benefits expenses	3.1	861,715	934,411
Grants and subsidies	3.2	60,950	96,789
Supplies and services	3.3(a)	634,904	916,658
Other expenses	3.3(b)	9,355	6,458

3.1 Employee benefits expenses

Wages and salaries	787,517	850,741
Superannuation – defined contribution plans ^(a)	74,198	83,670
Total employee benefits expenses	861,715	934,411

(a) Defined contribution plans include West State Superannuation Scheme (WSS), Gold State Superannuation Scheme (GSS), Government Employees Superannuation Board Schemes (GESBs) and other eligible funds.

Wages and salaries: The Department of Water and Environmental Regulation is the employing authority for staff employed in the Keep Australia Beautiful Council service section. Employee expenses are recouped monthly and the costs include wages and salaries, fringe benefits tax, leave entitlements, and WorkCover premiums.

Termination benefits: Termination payments are the responsibility of the employing authority and are paid by the Department of Water and Environmental Regulation.

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

GSS (concurrent contributions) is a defined benefit scheme for the purposes of employees and whole of government reporting. It is however a defined contribution plan for Council purposes because the concurrent contributions (defined contributions) made by the Council to GESB extinguishes the Council's obligations to the related superannuation liability.

The authority does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. The Liabilities for the unfunded Pension Scheme and the unfunded GSS transfer benefits attributable to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS obligations are funded by concurrent contributions made by the Council to the GESB.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

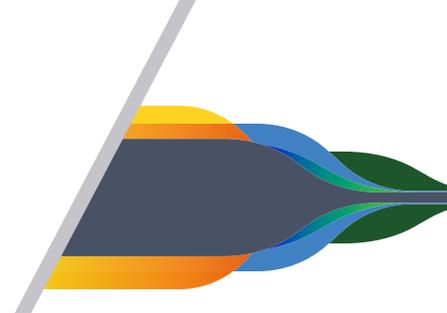
The GESB and other fund providers administer public sector superannuation arrangements in Western Australia in accordance with legislative requirements. Eligibility criteria for membership in particular schemes for public sector employees vary according to commencement and implementation dates.

The Department of Water and Environmental Regulation is the employing authority for staff employed in the Keep Australia Beautiful Council. Provision for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave for services rendered are held by the employing authority provisions.

3.2 Grants and Subsidies

The authority promotes waste reduction by engaging the community in providing grants. Funds are applied for assessed and provided to worthy recipients.

	2018 (\$)	2017 (\$)
Recurrent		
Alkimos Primary School P&C Association	551	
Ardross Primary School P&C Association		400
Bunbury Harvey Regional Council	7,271	1,000
Care for Hedland Environmental Association		4,000
City of Cockburn		1,200
City of Gosnells		10,000
City of Kwinana	7,273	-
City of Swan		1,100
Churchlands Primary School	276	
Eastern Metropolitan Regional Council		10,800
Eco Hero Project	7,273	
Girl Guides		2,558
Guildford Town	2,179	
John Tonkin College Cagdet Unit		436
Keep Albany Beautiful Committee		1,500
Mundaring in Transition	3,636	
Nannup Garden Village Inc		960
Nannup Music Club		3,128
Rottofest	2,249	
School Grants	9,845	8,972
Shire of Exmouth		3,340
Shire of Serpentine Jarrahdale		3,304
Shire of Wandering		273
SMRC	2,000	8,800
Tangaroa Blue Foundation Ltd	11,710	5,545
Tidy Towns	6,685	23,800
Town of Port Hedland		1,500
Various		2,673
Village Green		1,500
Total Grants and Subsidies	60,950	96,789



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Transactions in which the agency provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant expenses'. Grants can either be operating or capital in nature.

Grants can be paid as general purpose grants which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants which are paid for a particular purpose and/or have conditions attached regarding their use.

Grants and other transfers to third parties (other than contribution to owners) are recognised as an expense in the reporting period in which they are paid or payable. They include transactions such as: grants, subsidies, personal benefit payments made in cash to individuals, other transfer payments made to public sector agencies, local government, non-government schools, and community groups.

3.3 Other Expenditure

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

3.3(a) Supplies and Services

Supplies and services:

Supplies and services are recognised as an expense in the reporting period in which they are incurred.

	2018 (\$)	2017 (\$)
Supplies and services		
Consultants and contractors	284,432	353,171
Consumables	111,111	170,585
Materials	2,269	106,932
Advertising	48,005	92,371
Travel	21,986	17,967
Accommodation	92,000	116,850
Other	75,099	58,782
Total supplies and services expenses	634,904	916,658

Note – the prior year was re-stated to reflect the accommodation costs previously included as consultants and contractors.

3.3(b) Other expenditures

Lease Rental/Hire Charges	9,355	6,458
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

4. COUNCIL FUNDING SOURCES

How we obtain our funding

The authority receives income from the Waste Authority Resource and Recovery legislation, fee income resulting from litter infringement notices (Litter Act 1979) and the state government.

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

	Notes	2018 (\$)	2017 (\$)
Services Rendered	4.1	932,000	984,431
User Fees and Charges	4.2	420,476	496,264
Income from State Government	4.3	372,847	398,745
Interest Revenue	4.4	7,189	3,226
Other Revenue	4.5	40,386	49,471

4.1 Services Rendered

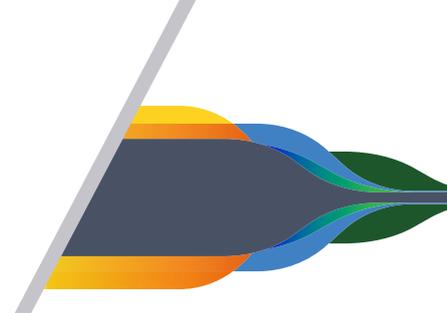
Funding for the Litter Prevention Strategy 2016-2020	832,000	820,000
Main Roads WA	30,000	30,000
Indian Ocean Territories	50,000	44,431
Industry Grants and Levies (a)	20,000	90,000
	932,000	984,431

Industry Grants and Levies (a)

Cliffs Resources	-	10,000
Australian Packaging Covenant	-	20,000
NPCIA	-	40,000
Wrigley	20,000	20,000
	20,000	90,000

4.2 User Fees and Charges

Fees Litter Infringement Notices and Investigations	420,476	496,264
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

4.3 Income from State Government

	2018 (\$)	2017 (\$)
Grant received during the period from the following government agencies:		
Department of Water and Environmental Regulation	112,000	112,000
Services received free of charge from other State government agencies during the period:		
Department of Water and Environmental Regulation	259,900	250,870
State Solicitor's Office	947	35,875
Total services received	260,847	286,745
Total income from State Government	372,847	398,745

4.4 Interest Revenue

	2018 (\$)	2017 (\$)
Interest Revenue	7,189	3,226

4.5 Other Revenue

Sale of Litter Bags	15,009	22,233
Other Revenue	25,377	27,238
	40,386	49,471

Sales

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

5. ASSETS, LIABILITIES AND EQUITY.

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

	Notes	2018 (\$)	2017 (\$)
Receivables	5.1	97,331	46,274
Other current Assets	5.2	-	15,703
Payables	5.3	55,522	14,326
Other current liabilities	5.4	30,904	30,000

5.1 Receivables

	2018 (\$)	2017 (\$)
Current		
Receivables	94,478	45,561
Accrued revenue	757	713
	95,235	46,274

Other debtors	2,096	-
Total current	97,331	46,274

Total receivables	97,331	46,274
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The Council does not hold any collateral or other credit enhancements as security for receivables.

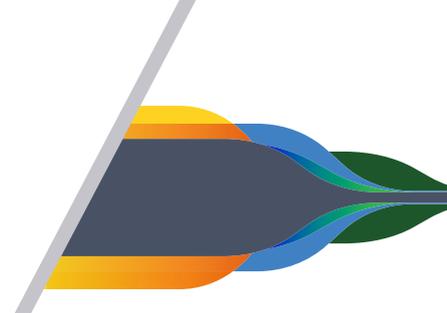
Receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

The prior year prepayments of \$15,703 is reinstated from Receivables to Other current assets.

5.2 Other current assets

	2018 (\$)	2017 (\$)
Current		
Prepayments	-	15,703
Total current	-	15,703

Other assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

5.3 Payables

	2018 (\$)	2017 (\$)
Current		
Trade payables	16,459	-
Accrued expenses	18,630	1,504
Accrued salaries	4,025	3,320
GST payable	16,408	9,502
Total current	55,522	14,326

Payables are recognised at the amounts payable when the Council 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 is generally within 30 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 of the reporting period end. The Council considers the carrying amount of accrued salaries to be equivalent to its fair value. There are no amounts held for the payment in reporting periods with 27 pays as the Department of Water and Environmental Regulation is considered the employing authority.

5.4 Other liabilities

	Notes	2018 (\$)	2017 (\$)
Current			
Prepaid revenue		30,000	30,000
Travel credit card clearing		904	-
Total current		30,904	30,000

6. FINANCING

This section sets out the material balances and disclosures associated with the financing and cash flows of the authority.

6.1 Cash and cash equivalents

6.1.1 Reconciliation of cash

	Notes	2018 (\$)	2017 (\$)
Cash and cash equivalents		418,085	205,365

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

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

	Notes	2018 (\$)	2017 (\$)
Cash and Cash equivalents		418,085	205,365
Net cost of services		(166,873)	(420,926)
Non-cash items			
Services received free of charge (Note 4.2'Income from State Government)	4.2	260,847	286,745
(Increase)/decrease in assets			
Current receivables ^(a)		(48,961)	54,528
Other Current assets		15,703	
Increase/(decrease) in liabilities			
Current payables ^(a)		32,309	(24,930)
Other current liabilities		904	(58,144)
Net GST receipts/(payments) ^(b)		26,202	6,569
Change in GST in receivables/payables ^(c)		(19,411)	1,556
Net cash provided by/(used in) operating activities		100,720	(154,602)

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

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

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

The mandatory application of AASB 20162 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107 imposed disclosure impacts only. The Council is not exposed to changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes.

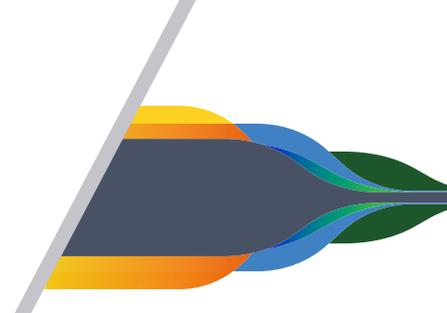
7. RISKS AND CONTINGENCIES

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

	Note
Financial risk management	7.1
Contingent assets	7.2.1
Contingent liabilities	7.2.2

7.1 Financial risk management

Financial instruments held by the Council are cash and cash equivalents, restricted cash and cash equivalents, loans and receivables, payables, Western Australian Treasury Corporation (WATC)/Bank borrowings, finance leases, and Treasurer's advances. The Council has limited exposure to financial risks. The Council's overall risk management program focuses on managing the risks identified below.



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

(a) Summary of risks and risk management

Credit risk

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

'Note 7.1(c) Financial instruments disclosures' and Note 5.1 'Receivables'.

Credit risk associated with the Council's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than Government, the Council trades only with recognised, creditworthy third parties. The Council has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the Council's exposure to bad debts is minimal. At the end of the reporting period there were no significant concentrations of credit risk.

Liquidity risk

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

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

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

Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Council's income or the value of its holdings of financial instruments. The Council's does not trade in foreign currency and is not materially exposed to other price risks [for example, equity securities or commodity prices changes]. The Council's exposure to market risk for changes in interest rates relate primarily to the long-term debt obligations.

(b) Categories of 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:

	2018 (\$)	2017 (\$)
<u>Financial assets</u>		
Cash and cash equivalents	418,085	205,365
Receivables ^(a)	95,235	46,274
Total financial assets	513,320	251,639
<u>Financial liabilities</u>		
Financial liabilities measured at amortised cost ^(b)	39,114	4,824
Total financial liabilities	39,114	4,824

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

(b) The financial liabilities exclude GST payable to the ATO.

(c) Ageing analysis of financial assets

	Carrying amount (\$)	Past due but not impaired					Impaired financial assets (\$)
		Not past due and not impaired (\$)	Up to 1 month (\$)	1-3 months (\$)	3 months to 1 year (\$)	More than 5 years (\$)	
2018							
Cash and cash equivalents	418,085	418,085	-	-	-	-	-
Receivables ^(a)	95,235	95,235	33,807	375	61,023	30	-
	513,320	513,320	33,807	375	61,023	30	-
2017							
Cash and cash equivalents	205,365	205,365	-	-	-	-	-
Receivables	46,274	46,274	-	-	-	-	-
	251,639	251,639	-	-	-	-	-

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

(d) Liquidity Risk and Interest Rate Exposure

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

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

	Weighted average effective interest rate %	Interest rate exposure		Maturity dates							
		Fixed interest rate (\$)	Variable interest rate (\$)	Non-interest bearing (\$)	Nominal amount (\$)	Up to 1 month (\$)	1-3 months to 1 year (\$)	3 months to 1 year (\$)	1-5 years (\$)	More than 5 years (\$)	
2018											
<u>Financial assets</u>											
Cash and cash equivalents	1.954	-	418,085	-	418,085	418,085	-	-	-	-	-
Receivables ^(a)	-	-	-	95,235	95,235	33,807	375	61,023	30	-	-
		-	418,085	95,235	513,320	451,892	375	61,023	30	-	-

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

<u>Financial liabilities</u>													
Payables ^(b)	-	39,114	-	-	39,114	39,114	39,114	-	-	-	-	-	-
		39,114			39,114	39,114	39,114						

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

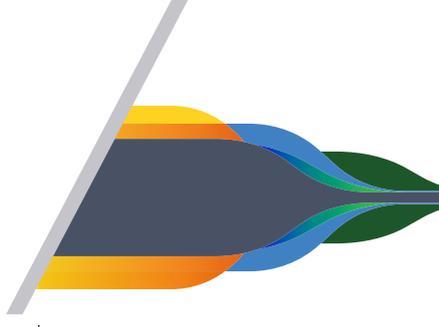
(b) The amount of payables excludes the GST payable to the ATO.

(d) Liquidity risk and interest rate exposure (cont.)

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

	Weighted Average Effective Interest Rate %	Carrying Amount (\$)	Interest rate exposure			Maturity dates								
			Fixed interest rate (\$)	Variable interest rate (\$)	Non-interest bearing (\$)	Up to 1 month (\$)	1-3 months (\$)	3 months to 1 year (\$)	1-5 years (\$)	More than 5 years (\$)				
2017														
<u>Financial assets</u>														
Cash and cash equivalents	1.964	205,365	-	205,365	-	-	205,365	205,365	-	-	-	-	-	-
Receivables ^(a)	-	46,274	-	-	46,274	46,274	46,274	46,274	-	-	-	-	-	-
		251,639	-	205,365	46,274	251,639	251,639	251,639	-	-	-	-	-	-
<u>Financial liabilities</u>														
Payables	-	4,824	-	-	4,824	4,824	4,824	4,824	-	-	-	-	-	-
		4,824	-	-	4,824	4,824	4,824	4,824	-	-	-	-	-	-

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



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

(e) Interest rate sensitivity analysis

The following table represents a summary of the interest rate sensitivity of the Council's financial assets and liabilities at the end of the reporting period on the surplus for the period and equity for a 1% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

	Carrying amount (\$)	-100 basis points		+100 basis points	
		Surplus (\$)	Equity (\$)	Surplus (\$)	Equity (\$)
2018					
<u>Financial assets</u>					
Restricted cash and cash equivalents	418,085	(4,180)	(4,180)	4,180	4,180
<u>Financial liabilities</u>					
	-	-	-	-	-
Total increase/(decrease)		(4,180)	(4,180)	4,180	4,180

	Carrying amount (\$)	-100 basis points		+100 basis points	
		Surplus (\$)	Equity (\$)	Surplus (\$)	Equity (\$)
2017					
<u>Financial assets</u>					
Restricted cash and cash equivalents	205,365	(2,054)	(2,054)	2,054	2,054
<u>Financial liabilities</u>					
	-	-	-	-	-
Total increase/(decrease)		(2,054)	(2,054)	2,054	2,054

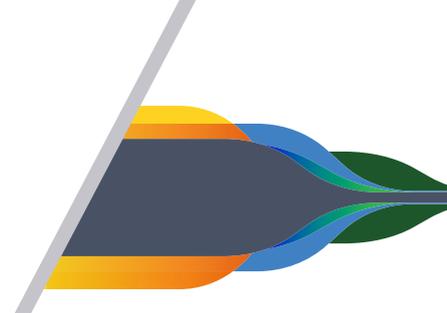
7.2 Contingent assets and liabilities

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

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

7.2.1 Contingent assets

There were no contingent assets excluded from the financial statements.



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

7.2.2 Contingent liabilities

The following contingent liabilities are excluded from the liabilities included in the financial statements:

Contaminated sites

Under the *Contaminated Sites Act 2003*, the Council is required to report known and suspected contaminated sites to the Department of Water and Environmental Regulation (DWER). In accordance with the Act, DWER classifies these sites on the basis of the risk to human health, the environment and environmental values. Where sites are classified as *contaminated – remediation required* or *possibly contaminated – investigation required*, the Council may have a liability in respect of investigation or remediation expenses.

During the year the Council reported no contaminated sites to (DWER).

8. OTHER DISCLOSURES

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

	Notes
Events occurring after the end of the reporting period	8.1
Correction of prior period errors	8.2
Future impact of Australian standards issued not yet operative	8.3
Key management personnel	8.4
Related parties	8.5
Related bodies	8.6
Affiliated bodies	8.7
Remuneration of auditors	8.8
Equity	8.9
Supplementary financial information	8.10

8.1 Events occurring after the end of the reporting period

There were no events noted at the end of the reporting period.

8.2 Correction of prior period errors

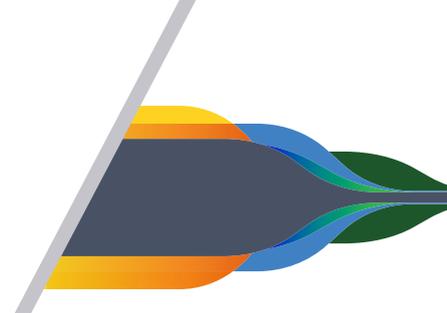
There were corrections to prior periods at the end of the reporting period.

8.3 Future impact of Australian Accounting Standards not yet operative

The Council cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 Application of Australian Accounting Standards and Other Pronouncements or by an exemption from TI 1101. Where applicable, the Council plans to apply the following Australian Accounting Standards from their application date.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

		Operative for reporting periods beginning on/ after
AASB 9	Financial Instruments	1 Jan 2018
	<p>This Standard supersedes AASB 139 <i>Financial Instruments: Recognition and Measurement</i>, introducing a number of changes to accounting treatments.</p> <p>The mandatory application date of this Standard is currently 1 January 2018 after being amended by AASB 2012-6, AASB 2013-9 and AASB 2014-1 <i>Amendments to Australian Accounting Standards</i>.</p> <p>The Council has assessed that recognition of expected credit losses will not have a material impact in the Statement of Comprehensive Income, and thus do not have an adverse impact on the Council's Surplus/(Deficit) for the period.</p>	
AASB 15	Revenue from Contracts with Customers	1 Jan 2019
	<p>This Standard establishes the principles that the Council shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The mandatory application date of this Standard is currently 1 January 2019 after being amended by AASB 20167.</p>	
AASB 16	Leases	1 Jan 2019
	<p>This Standard introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value.</p>	
AASB 1058	Income of Not-for-Profit Entities	1 Jan 2019
	<p>This Standard clarifies and simplifies the income recognition requirements that apply to notforprofit (NFP) entities, more closely reflecting the economic reality of NFP entity transactions that are not contracts with customers. Timing of income recognition is dependent on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service), or a contribution by owners, related to an asset (such as cash or another asset) received by an entity. <i>[The Council anticipates that the application will not materially impact appropriation or untied grant revenues.]</i></p>	

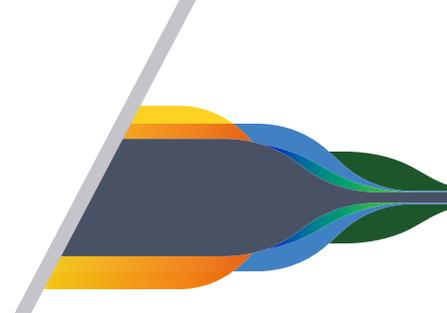


**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

	Operative for reporting periods beginning on/ after
<p>AASB 1059 Service Concession Arrangements: Grantors</p> <p>This Standard addresses the accounting for a service concession arrangement (a type of public private partnership) by a grantor that is a public sector entity by prescribing the accounting for the arrangement from the grantor’s perspective. Timing and measurement for the recognition of a specific asset class occurs on commencement of the arrangement and the accounting for associated liabilities is determined by whether the grantee is paid by the grantor or users of the public service provided. <i>[The Council has not identified any public private partnerships within scope of the Standard.]</i></p>	<p>1 Jan 2019</p>
<p>AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Int 2, 5, 10, 12, 19 & 127]</p> <p>This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010.</p> <p>The mandatory application date of this Standard has been amended by AASB 2012-6 and AASB 2014-1 to 1 January 2018. <i>[Other than the exposures to AASB 9 noted above, the Council is only insignificantly impacted by the application of the Standard.]</i></p>	<p>1 Jan 2018</p>
<p>AASB 2014-1 Amendments to Australian Accounting Standards</p> <p>Part E of this Standard makes amendments to AASB 9 and consequential amendments to other Standards. <i>[These changes have no impact as Appendix E has been superseded and the Council was not permitted to early adopt AASB 9].</i></p>	<p>1 Jan 2018</p>
<p>AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15</p> <p>This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 15. The mandatory application date of this Standard has been amended by AASB 20158 to 1 January 2018. <i>[The Council has not yet determined the application or the potential impact of the Standard.]</i></p>	<p>1 Jan 2018</p>
<p>AASB 2014-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)</p> <p>This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 9 (December 2014). <i>[The Council has not yet determined the application or the potential impact of the Standard.]</i></p>	<p>1 Jan 2018</p>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

	Operative for reporting periods beginning on/ after
<p>AASB 2015-8 Amendments to Australian Accounting Standards – Effective Date of AASB 15</p> <p>This Standard amends the mandatory application date of AASB 15 to 1 January 2018 (instead of 1 January 2017). It also defers the consequential amendments that were originally set out in AASB 2014-5. There is no financial impact arising from this Standard.</p>	1 Jan 2018
<p>AASB 2016-3 Amendments to Australian Accounting Standards – Clarifications to AASB 15</p> <p>This Standard clarifies identifying performance obligations, principal versus agent considerations, timing of recognising revenue from granting a licence, and, provides further transitional provisions to AASB 15. <i>[The Council has not yet determined the application or the potential impact when the deferred AASB 15 becomes effective from 1 January 2019].</i></p>	1 Jan 2018
<p>AASB 2016-7 Amendments to Australian Accounting Standards – Deferral of AASB 15 for Not for Profit Entities</p> <p>This Standard defers, for not for profit entities, the mandatory application date of AASB 15 to 1 January 2019, and the consequential amendments that were originally set out in AASB 2014 5. There is no financial impact arising from this standard.</p>	1 Jan 2018
<p>AASB 2016-8 Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not for Profit Entities</p> <p>This Standard inserts Australian requirements and authoritative implementation guidance for not-for-profit entities into AASB 9 and AASB 15. This guidance assists not-for-profit entities in applying those Standards to particular transactions and other events. There is no financial impact.</p>	1 Jan 2019



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

8.4 Key management personnel

The Council has determined that key management personnel include Ministers, board members, and senior officers of the Council. However, the Council is not obligated to compensate Ministers and therefore disclosures in relation to Minister's compensation may be found in the Annual Report on State Finances.

Compensation of members of the Council

Compensation Band (\$)	2018	2017
10,001 – 20,000	1	1
0 – 10,000	0	0

	2018	2017
	(\$)	(\$)
Shortterm employee benefits	13,008	14,578
Postemployment benefits	1,236	495
Total compensation of senior officers	14,244	15,073

	2018	2017
110,001 – 120,000	1	-
100,001 – 110,000	-	1

	2018	2017
	(\$)	(\$)
Shortterm employee benefits	96,919	95,823
Postemployment benefits	9,207	9,783
Other long-term benefits	4,423	-
Total compensation of senior officers	110,549	105,606

Total compensation includes the superannuation expense incurred by the authority in respect of senior officers.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

8.5 Related Parties

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

Related parties of the agency 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 departments 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).

Significant Transactions with Government-related entities

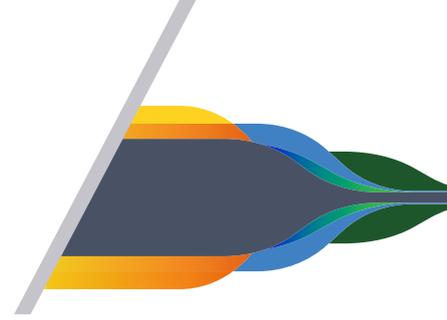
During the year funding from the Waste Authority Resource Recovery legislation was received for the Litter Prevention Strategy. The department of Water and Environmental Regulation provided resources free of charge under the service level agreement.

In conducting its activities, the Council is required to transact with the State and entities related to the State. These transactions are generally based on the standard terms and conditions that apply to all agencies. Such transactions include:

- income from State Government Department of Water and Environmental Regulation (Note 4.3);
- equity contributions (Note 8.9);
- superannuation payments to GESB (Note 3.1(a));
- insurance payments to the Insurance Commission and Riskcover fund (Note 3.3);
- grants provided to schools and local Government (Note 3.2) ; and
- remuneration for services provided by the Auditor General (Note 8.8).

Material transactions with other related parties

Outside of normal citizen type transactions with the agency, 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.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

8.6 Related bodies

The Council does not provide any assistance to other agencies which would deem them to be regarded as related or affiliated bodies under the definitions included in TI 951.

8.7 Affiliated Bodies

The Council had no affiliated body that received support during the financial year.

8.8 Remuneration of auditors

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

	2018	2017
	(\$)	(\$)
Auditing the accounts, financial statements controls, and key performance indicators	15,000	14,800

8.9 Equity

The Western Australian Government holds the equity interest in the Council on behalf of the community. Equity represents the residual interest in the net assets of the Council.

	Notes	2018	2017
		(\$)	(\$)
Accumulated Surplus			
Balance at start of period		223,016	245,197
Result for the period		205,974	(22,181)
Balance at end of period		428,990	223,016

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

8.10 Supplementary financial information

(a) Write-offs

	2018 (\$)	2017 (\$)
Debts due written off during the financial year.	-	-
Balance at end of period	-	-

(b) Losses through theft, defaults and other causes

	2018 (\$)	2017 (\$)
Losses of public money and public and other property through theft or default	-	-
Amounts recovered	-	-
Balance at end of period	-	-

(c) Gifts of public property

	2018 (\$)	2017 (\$)
Gifts of public property provided by the Council	-	-
Balance at end of period	-	-



CERTIFICATION OF KEY PERFORMANCE INDICATORS

For the year ended 30 June 2018

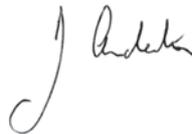
We hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Keep Australia Beautiful Council performance, and fairly represent the performance of the Keep Australia Beautiful Council for the financial year ended 30 June 2018.



Michael Aspinall

Chairman
Keep Australia Beautiful Council WA

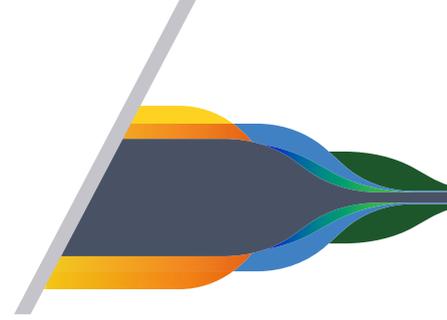
Date 31 August 2018



J (Jeff) Anderton

Deputy Chair
Keep Australia Beautiful Council WA

Date 31 August 2018



KEEP AUSTRALIA BEAUTIFUL COUNCIL WA TARGETS 2017-18 - KEY PERFORMANCE INDICATORS

Introduction

Under the provisions of the *Financial Management Act 2006*, agencies are required to disclose in their annual report key effectiveness and efficiency indicators to provide information about how an agency has achieved its outcomes and used its resources.

Outcome framework

Keep Australia Beautiful Council (KABC) structures its activities around one outcome of a reduction in litter and littering behaviour in Western Australia. There are three services provided by KABC to the community under this outcome.

Government goal	Desired outcome	Services
<p>Strong Communities : Safe communities and supported families; and</p> <p>Better Places: A quality environment with liveable and affordable communities and vibrant regions.</p>	Reduction in litter and littering behaviour in Western Australia.	<p>Service 1: Monitoring litter levels through the National Litter Index</p> <p>Service 2: Enforcement of the <i>Litter Act 1979</i>.</p> <p>Service 3: Education and awareness.</p>

EFFECTIVENESS INDICATORS

Outcome 1: Reduction in litter and littering behaviour in Western Australia

The *Litter Act 1979* makes provision for the abatement of litter and confers powers upon KABC. KABC achieves litter abatement through the development and implementation of community education and awareness programs which encourage and support people to change their behavior to prevent littering and to participate in activities which help clean up and maintain their environment. These programs include advertising and promotion, events support, school and community participation programs and partnerships with key organisations.

KABC monitors litter levels in Western Australia by funding an audit of litter levels through the National Litter Index (NLI).

Indicator 1.1: The amount of litter as measured by the National Litter Index

	Items per 1000m ²							Volume per 1000m ²						
	12/13	13/14	14/15	15/16	16/17	17/18	17/18	12/13	13/14	14/15	15/16	16/17	17/18	17/18
						Target	Actual						Target	Actual
WA	63	54	50	51	39	37	40	10.46	10.14	9.58	10.38	7.00	6.50	7.11

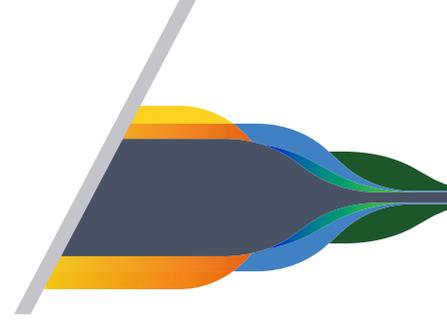
Table 1 National Litter Index 2012-18

ANALYSIS

The National Litter Index (NLI) is measured twice per year in May and November in every state and territory in Australia. The 2017-18 results were from November 2017 and May 2018 and reported in August 2018. In Western Australia, 151 sites within 50 kilometres of Perth, where the bulk of the WA population live and generally represents littering in WA, are measured each year using a protocol designed and implemented by McGregor Tan Consultants* and reported on in August each year. The same methodology**, analysis and reporting system is used for each jurisdiction each year.

* NOTE: McGregor Tan Research has achieved the double management system quality accreditation to the highest standards (ISO 9001:2008, formerly ISO9001:2000) and (ISO 20252:2007, formerly AS4752:2004) for the full scope of research and strategy services including customized research for consumer, social and commercial studies, as recognised by the Australian Market and Social Research Society

** NLI counts are conducted in November and May each year, and cover 983 sites across Australia. Each count records all items of litter present. From the number of items volumes of litter are estimated using established conversion factors. This base data is then collated to provide trend comparisons between items and volumes within material types and across the various site types. All sites have been selected to be 'typical' for that site category, and are not varied from count to count. Each site has been measured to determine its area. As a result of these changes, benchmarking between individual states and the national data is more reliable.



Indicator 1.2: Level of enforcement of the *Litter Act 1979*

Indicator 1.2: Level of enforcement of the Litter Act 1979	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Target	2017-18 Actual	Variation	
Indicator 1.2.1: Litter Reporter Scheme							
Number of Infringement notices issued	3,946	2,939	2,564	2,500	2,096	(404)	Note 1
Percentage of reports converted to infringements	90%	91%	92%	90%	91%	1%	
Indicator 1.2.2: Percentage of Illegal dumping investigations leading to an enforceable outcome.							
Number of investigations*	81	72	97	N/A	78	-	
Percentage of investigations with enforceable outcomes**	21%	31%	29%	30%	62%	32%	Note 2

Comment – There is no target for the number of investigations as their occurrence and complexity cannot be predicted on a yearly basis as investigations result from reports from other organisations and community members.

Note 1: The total number of reported infringements was 2,096 with 199 being withdrawn, resulting in a percentage converted to infringements of 91 per cent. The volume of infringements is reliant on community awareness during the financial year there were less staff available to conduct programs promoting litter reporting.

Note 2: The number of illegal dumping investigations for the year was 78 with 48 resulting in an enforceable outcome, creating an enforceable percentage of per cent. The current financial year experienced staff movements within the enforcement team resulting in less capacity for investigations to be carried out.

In addition this year there were more investigations for which appropriate evidence was available for enforceable outcomes than previous years causing a 32 per cent increase to target and an increase on last year.

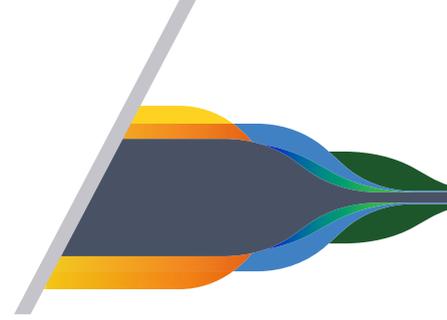
Part IV of the *Litter Act 1979* establishes that any person who deposits litter, or causes litter to be deposited on any land or any waters (unless exempt by clauses (a) to (d)) commits an offence). Section 27 of the Litter Act and Litter Regulations 1981 prescribe penalties for specific offences, and allow for the issue of infringement notices to offenders and the appointment of authorised officers to assist with the enforcement of the Litter Act. Offenders can also be dealt with by requiring clean-up of the litter (an Environmental Field Notice (EFN)) or by prosecution in court. Any of these actions would be deemed a successful outcome in dealing with offenders under the law.

KABC issues infringement notices to offenders using the information supplied through the Litter Reporter Scheme. Authorised officers issue infringements or EFNs or prosecute those instances of illegal dumping.

EFFICIENCY INDICATORS

Outcome 1: Reduction in litter and littering behaviour in Western Australia.

Key Efficiency Indicator	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Target	2017-18 Actual	Variation	
Service 1: Monitoring litter levels in WA							
Average cost of audit for litter levels in WA	30,580	30,250	35,000	52,000	52,500	(500)	Note 3
Service 2: Level of enforcement of the <i>Litter Act 1979</i>							
Cost per infringement	111	86	105	109	107	(2)	
Revenue per infringement	178	191	194	190	178	(12)	
Total cost of investigations	377,099	208,147	151,328	150,000	118,704	31,296	Note 4
Average cost per investigation	2,417	1,360	1,560	950	1,522	(572)	Note 5
Cost per education and awareness program	48,397	34,451	34,495	40,000	45,439	(5,439)	Note 6
Cost per town for Tidy Towns	5,644	4,915	5,369	5,500	3,039	2,461	Note 7



Note 3: The average cost of audit for litter levels for WA increased by \$17,500 from the previous year due to the end of the subsidy from Keep Australia Beautiful National Association. In the current year, the costs were within budget expectations.

Note 4: The cost of investigations was attributed to employee costs of \$106,985 and to operational costs of \$11,719, totalling to \$118,704. In the past year the salary costs included additional staff. During this financial year the inspector position was vacant and temporary arrangements existed. These factors caused the cost of investigations to be lower compared to the target and the past year.

Note 5: The average cost per investigation for 2017-18 remained at similar levels to the previous year. The costs for investigations are mostly contributed to by salaries which are fixed. The target was set taking to account a reduction in time applied to investigations which did not occur.

Note 6: The number of education and awareness programs that were conducted through the year was 11. The programs cost in total was \$499,831 and cost per program was \$45,439. The allocation of staff costs to meet the demands of programs was higher than anticipated. Another factor influencing costs per program was the basis used last year where 18 programs were identified compared to 11 for this financial year. These resulted in higher costs than the recent years and the predicted target.

Note 7: The cost per town decreased from the target by \$2,461, which is based on the number of applications received 42 divided by the cost of the service of \$127,661, resulting in a cost per town of \$3,039. The salary cost allocated to Tidy Towns has reduced to one employee causing the cost to be lower for this year compared to target and past years.



For more information contact:

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