



WESTERN AUSTRALIA  
POLICE FORCE  
**ANNUAL REPORT**  
**2023**





## ACKNOWLEDGEMENT OF COUNTRY

The Western Australia Police Force respectfully acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of Aboriginal and Torres Strait Islander communities and their cultures, and to Elders past and present.

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## STATEMENT OF COMPLIANCE

### **Hon. Paul Papalia CSC MLA Minister for Police**

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament the Report of the Western Australia Police Force for the year ending 30 June 2023.

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



**Col Blanch APM**  
Commissioner of Police

20 September 2023

# COMMISSIONER'S FOREWORD

**Our values of duty, teamwork, integrity and care continue to underpin our interactions with the community of Western Australia. This year, my first as Commissioner, I have been communicating with the people of the WA Police Force about how we focus our effort on the six Policing Fundamentals. These fundamentals will guide – with equal weight – the way we police. Our vision remains locked on being an exceptional police force for our community.**

The first fundamental is our unwavering commitment to *Timely and Quality Responses to Calls for Help* no matter your location in this vast state. When the community seek our assistance, it is the very core of policing to be available and to promptly respond no matter the time or location.

*High Visibility Policing* means our visible presence in the community – a visible presence which reassures and enhances public trust and confidence. We strive to maximise patrol times through the use of technology and intelligence. Innovations are transforming police vehicles into mobile police stations, ensuring officers are in locations where and when the community need us most.

We are committed to *Respectful Engagement*. It is about our people being professional at all times, listening to community concerns, ensuring our efforts are relevant to community needs, and fostering strong relationships. These are critical factors for solving crime faster.

*Victim Safety* is bound in with our response and investigation, which includes keeping victims appropriately informed of our policing activities and referring to other agencies which offer care and resources which we are not best placed to provide.

Maximising offender accountability by using proven techniques and innovation to solve crime, appropriately sharing our capability and information with partner agencies, contributing to a broader capability to investigate and solve crime – these are part of our *Timely and Quality Investigations* fundamental. I see this fundamental as a key lever that we can pull to disrupt and deter crime.

*Accountable Prosecutions* is our part in the service of justice for victims. We are committed to prosecutions adhering to the expected standards, achieved by diligent and ethical presentation of all the facts and evidence. It is the last of our fundamentals and yet, it guides us from the first.

I see the WA Police Force as a leader in technological innovation so that we can focus effort on the fundamentals and deliver exceptional policing for the community of Western Australia. We are continuing to make advances. IRIS graph analytics is a recent innovation which supports rapid identification, location and association of offenders or persons at risk. In trials, we have equipped vehicles with Starlink so that when our officers respond to calls for help in regional and remote areas, we can provide the capabilities and support already available in metropolitan areas.

Taking a broad view of policing, we will continue to build partnerships with national and international law enforcement agencies so that we can disrupt, detect and deter those who commit crime and profit from it in Western Australia. For example, we intercepted illicit drugs bound for Western Australia and further distribution, in a single seizure then the largest in Australian history. This intercept came in concert with the arrest of a network of individuals. This sends a strong message to criminals that we are hardening Western Australia and, through partnership, we can reach beyond borders. Ultimately, this is about improving community safety and easing demand for community and health services.

Our workforce is what gives us our policing capability. We continue to build through local recruiting and national and international recruiting to welcome experienced officers from comparable jurisdictions. I have a goal of attracting and training 1,000 recruits in the coming year in the context of attrition across workplaces across Australia and overseas in the wake of the COVID-19 pandemic.

In closing I acknowledge the hard working and dedicated members of the WA Police Force, all of whom carry out the essential functions of preventing crime, enforcing the law and managing and coordinating emergencies that impact our community.



**Col Blanch APM**  
Commissioner of Police

# MINISTER'S MESSAGE

The WA Police Force is the name used to refer to the individual entities of the Western Australia Police Force established under the *Police Act 1892*. The WA Police Force is the agency which principally assists the Minister for Police and the Minister for Road Safety to administer relevant legislation.

## Hon. Paul Papalia CSC MLA Minister for Police

The Hon Paul Papalia CSC MLA was born in Bunbury and raised in the small south west town of Burekup. He entered the Royal Australian Navy in 1978 and served in the military for 26 years, qualifying as a Navy Clearance Diver, and serving in the Special Air Service. Paul deployed on operations to Iraq on two occasions, once as a member of the UN weapons inspection team, and the other with Clearance Diving Team 3 during the 2003 Iraq War.

In the course of his military career, Paul served as Commanding Officer of Clearance Diving Team Four, a navy patrol boat and the Navy's submarine escape and rescue service. He was awarded the Conspicuous Service Cross and Commendations from both the Land and Maritime Commanders before leaving the service in early 2004.

Paul and his wife Gillian were self-employed in small business prior to him being elected to Parliament. Paul was elected to the seat of Peel in February 2007, then elected to the new seat of Warnbro in September 2008.

From 2008, Paul served in the Shadow Ministry in a range of portfolios including Tourism, Local Government, Education, Citizenship and Multicultural Interests, Corrective Services and Defence Issues. In March 2017, Paul was appointed as a Minister in the new McGowan Government, with the portfolios for Tourism, Racing and Gaming, Small Business, Defence Issues, Citizenship and Multicultural Interests.

Following the State Election in 2021, Paul was appointed as Minister for Police, and also holds the portfolios for Corrective Services, Defence Industry and Veterans Issues. As the Minister for Police, Paul is focused on officer welfare, and opportunities to develop innovation within the WA Police Force through utilising technology and enhanced capability to support police officers and improve public safety.



**Hon. Paul Papalia CSC MLA**  
Minister for Police

# STRATEGIC FRAMEWORK

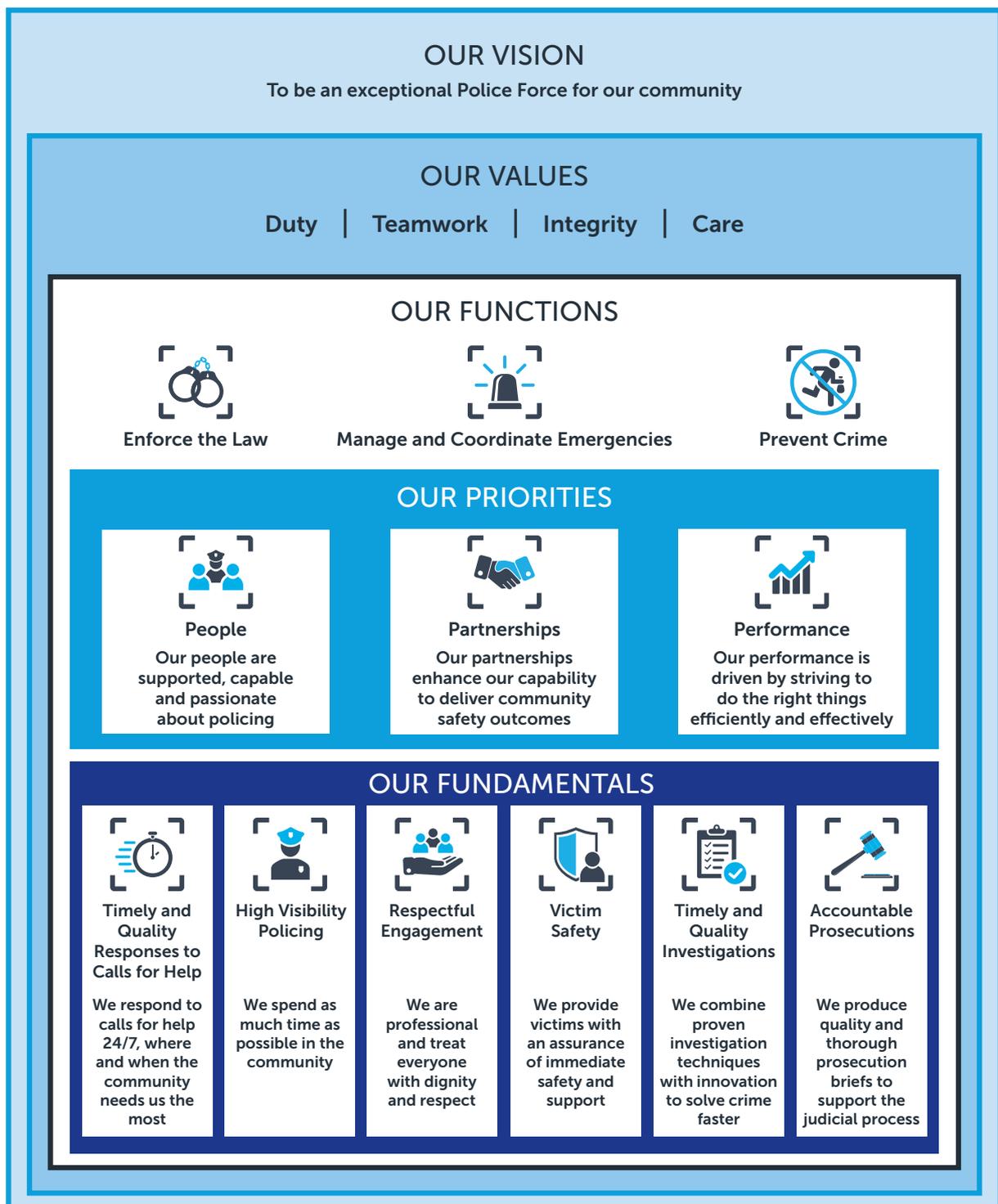
The Strategic Framework shows where and how we – the WA Police Force – intend to focus our effort to achieve our **vision** of being an exceptional police force for our community.

Our **values** are at the forefront of everything we do individually and as an agency, they inform how we interact and make decisions.

Our **functions** describe our role as a police force in a whole of government approach to enhancing community safety and security.

Our **priorities** are how we improve service delivery by ensuring our people have the right tools and support, collaborate with our partners and build the capabilities we need now and into the future.

Our policing **fundamentals** represent the key elements of a quality policing response and what is important to the community we serve.



# AGENCY STRUCTURE

## Governance, advisory and external assurance bodies

### Commissioner of Police

The Commissioner of Police is appointed by the Governor under section 5 of the *Police Act 1892*. This Act charges the Commissioner of Police with the general control and management of the Police Force throughout the State. The Commissioner of Police is also the State Emergency Coordinator under the *Emergency Management Act 2005*.

### Discuss, decide, deliver

The Commissioner of Police chairs the discuss, decide, deliver (D3) meetings of the Deputy Commissioners, Executive Director, Assistant Commissioners, Chief Finance Officer, and the Community Representative (Emeritus Professor Colleen Hayward AM).

### Aboriginal Police Advisory Forum

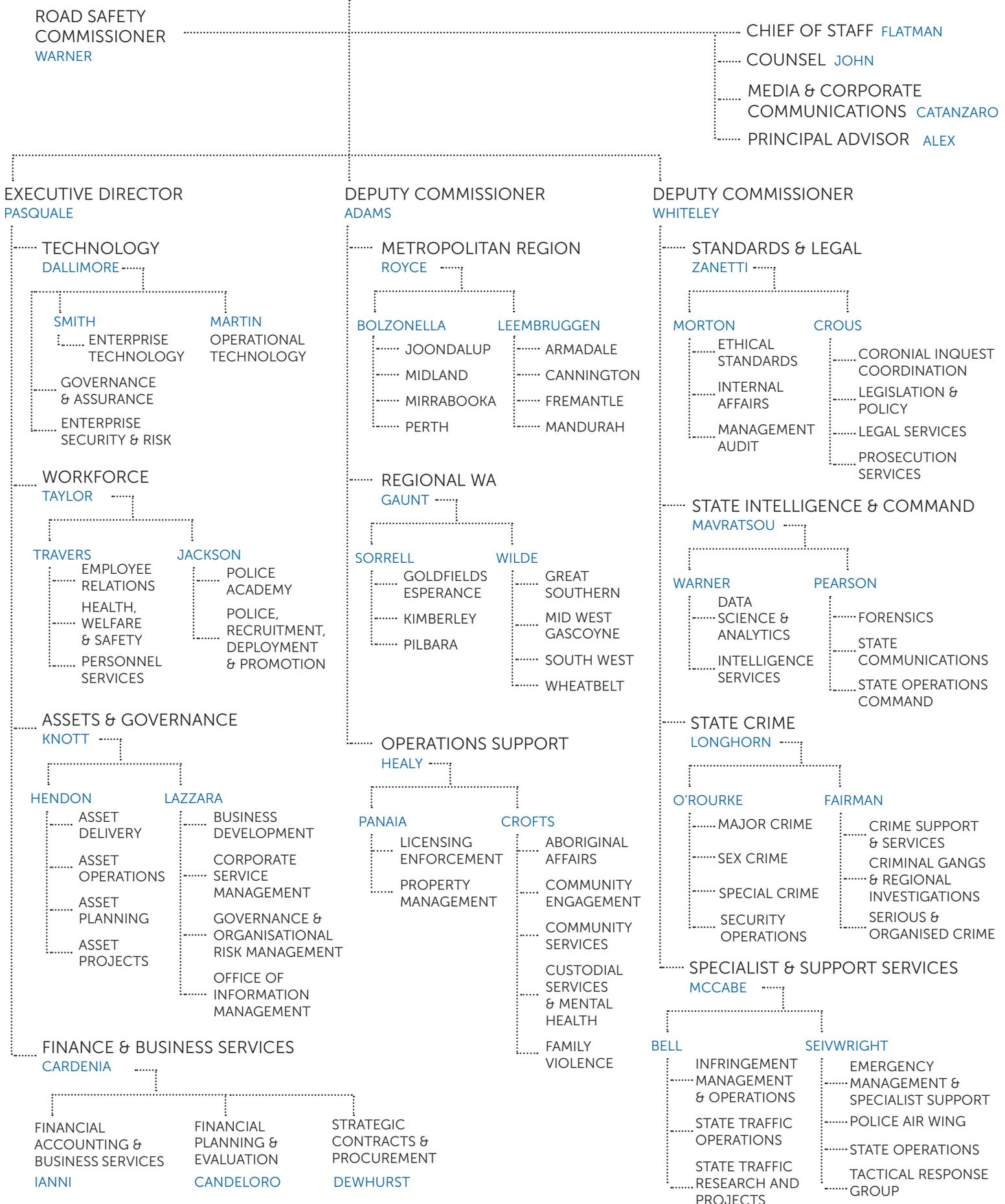
The Aboriginal Police Advisory Forum provides high level policy advice and information on factors impacting our relationship with and service delivery to Aboriginal people and communities. The Commissioner of Police chairs meetings with members including Aboriginal leaders from across Western Australia. This year, the forum discussed implementation of the Reconciliation Action Plan, strategies to close the gap, immersive cultural training initiatives, allocation of community funds, and enhancing recruitment and retention of Aboriginal employees.

### External oversight

As a government department under the *Public Sector Management Act 1994*, the WA Police Force is subject to consideration by bodies such as the Parliament of Western Australia, the Parliamentary Commissioner for Administrative Investigations, the Office of the Auditor General, and the Public Sector Commission. Bodies which may consider WA Police Force actions include the Corruption and Crime Commission and the Coroner's Court of Western Australia.

# Organisational chart

## COMMISSIONER OF POLICE BLANCH



# Regions and Districts

## METROPOLITAN

Districts	Stations
Armadale	4
Cannington	3
Fremantle	6
Joondalup	6
Mandurah	5
Midland	6
Mirrabooka	4
Perth	2
<b>Total</b>	<b>36</b>

## REGIONAL

Districts	Stations*
Goldfields-Esperance	14
Great Southern	24
Kimberley	12
Mid West-Gascoyne	19
Pilbara	14
South West	17
Wheatbelt	23
<b>Total</b>	<b>123</b>

\*incl. Multi-Functional Police Facilities and Kintore Multi-Jurisdictional Police Facility



**7,398 KM<sup>2</sup>**

Area GDA 94 Geographical

**2,225,164**

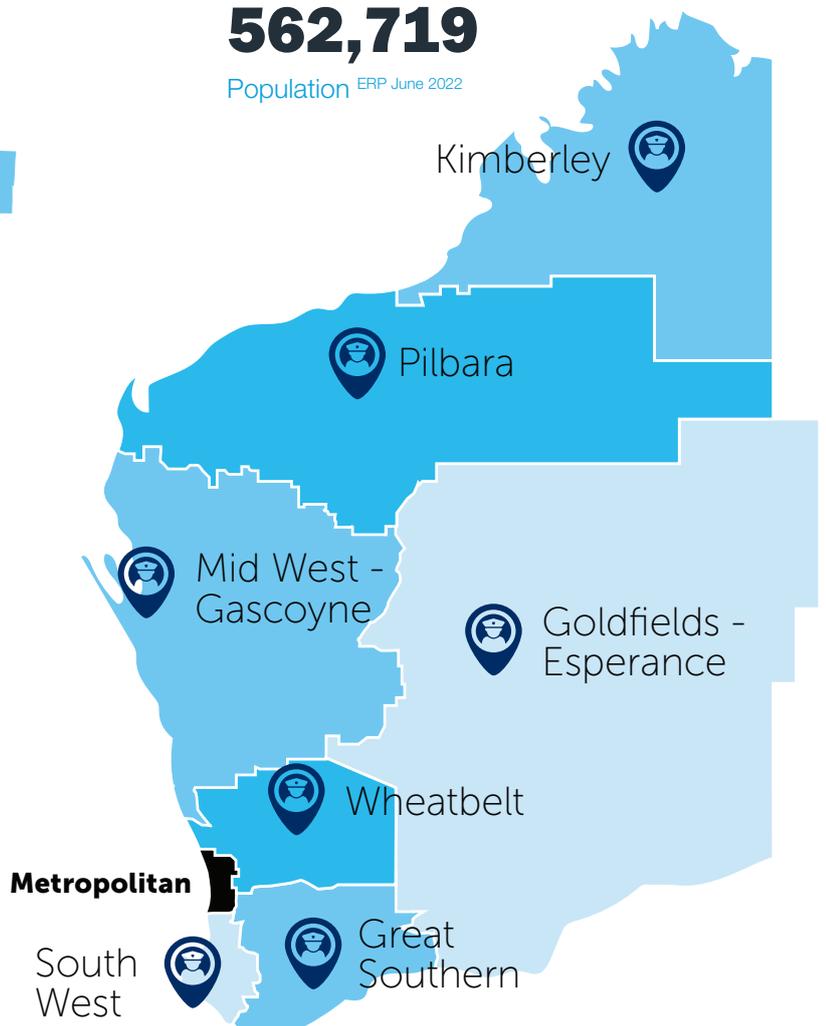
Population ERP June 2022

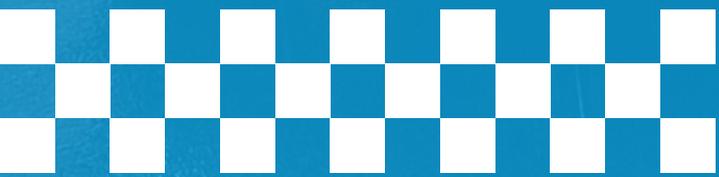
**2,619,001 KM<sup>2</sup>**

Area GDA 94 Geographical, incl. WA/SANT cross border region

**562,719**

Population ERP June 2022





# AGENCY PERFORMANCE

## EXECUTIVE SUMMARY

**In the context of increasing demand for police, our policing fundamentals provide a clear message on where we direct our efforts to keep Western Australians safe and to support officer safety. Western Australia's collective response will shape the risk of offending, particularly by young people, now and in future generations.**

We are committed to recruiting in line with our values, to enhance workforce diversity and build capability. Officer safety and welfare remains a priority. Officers continue to be trained and equipped to meet the evolving challenges of policing. Promotional processes are being modernised, including for the crucial Sergeant rank.

Technological innovations for intelligence sharing, interoperable communications, and rapid situational awareness continue to be developed in partnership with law enforcement and industry partners. This includes our collaboration with partner agencies in Starlink trials to provide high-speed broadband coverage to officers operating in remote areas.

In the metropolitan area, the proportion of tasks attended within the target time frames has improved. The sanction rate for burglary offences has improved. Rapid response groups are providing a dynamic capability to respond to prolific, high harm offenders who often cross District boundaries.

Our family violence response prioritises victim safety and perpetrator accountability. Family Violence Teams in each District continue to work closely with the Department of Communities, the Department of Justice and community service organisations. Teams within Special Crime Squad target suspects with a protracted history of serious family violence and target high harm offenders.

Operations Heat Shield and NightSafe enhanced response capability at high demand locations and times, supported by legislation allowing for officers to exclude certain offenders who exhibit defined behaviours.

The level of violence and at-risk behaviour displayed by young people committing offences have required continued police deployment through Operation Regional Shield. We continue to work with other agencies to reduce youth offending and alcohol-related crime.

Our commitment to disrupting organised crime and illicit drug trafficking is reinforced through the establishment of the Transnational and Serious Organised Crime Squad, with investigations resulting in significant drug seizures. Amendments to the *Misuse of Drugs Act 1981*, enable activation of border search areas so that we can conduct preliminary, non-invasive drug detection tests and vehicle searches. These powers have been designed to target traffickers who seek to bring illegal and dangerous drugs into Western Australia.

Legislation to disarm and cancel firearm licences for organised crime figures and domestic violence offenders was activated in November 2022 to reduce the threat of gun-related crime.

DNA testing has become one of the most important tools in the police investigative toolkit to identify suspects in relation to recent and historical crimes. Potent advances keep coming in forensic techniques and DNA analysis. We now stock drink spiking self-test kits at 24/7 metropolitan police stations and all regional police stations to ensure early investigative options for victims of a drink spiking incident.

The complexity of prosecutions and the associated judicial expectations are increasing. We are committed to thorough brief preparation and review, and the accurate presentation of evidentiary material for judicial examination.

## Agency snapshot

### METROPOLITAN AREA RESPONSE TIMES

**2022-23: 87.5%**

Percentage of priority 1 and 2 incidents in the metropolitan area responded to within 12 minutes

- 2021-22: 80.8%
- 2020-21: 76.4%
- 2019-20: 80.0%
- 2018-19: 85.2%



### BURGLARY SANCTION RATE

**2022-23: 29.0%**

- 2021-22: 24.8%
- 2020-21: 21.0%
- 2019-20: 18.1%
- 2018-19: 16.8%



### POLICE OFFICERS

**2022-23: 6,655**

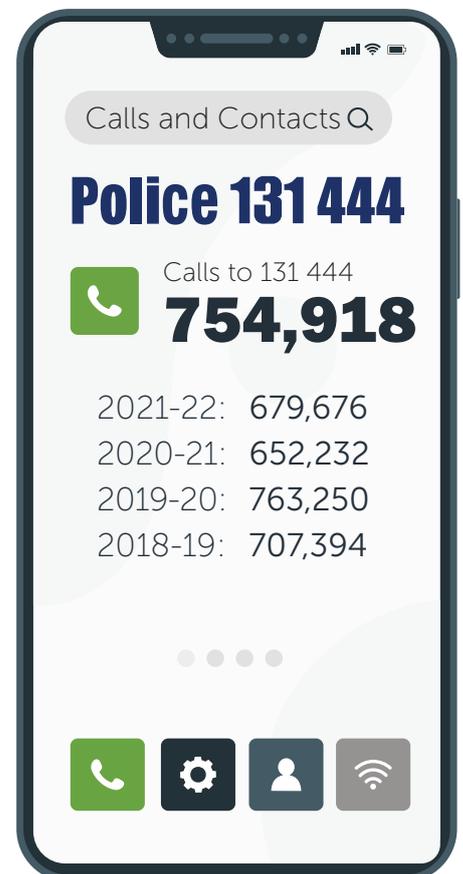
Actual full time equivalent (FTE)

Recruit to Commander. Not incl. Police Auxiliary Officers or Aboriginal Police Liaison Officers.

- 2021-22: 6,843
- 2020-21: 6,764
- 2019-20: 6,448
- 2018-19: 6,235



## CALLS AND CONTACTS



## Summary of key performance indicator results

WA Police Force performance is measured through key performance indicators established in the Outcome-Based Management Framework agreed with State Government.

### Government Goal:

**Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive**

	2022-2023		
	Target <sup>(b)</sup>	Actual	Variation <sup>(c)</sup>
<b>KEY EFFECTIVENESS INDICATORS<sup>(a)</sup></b>			
<b>Outcome 1: Contribute to community safety and security</b>			
<b>Community demand</b>			
Rate of offences against the person (excluding family violence-related offences) per 100,000 people	810.0	<b>960.5</b>	150.5
Rate of offences against property (excluding family violence-related offences) per 100,000 people	6,200.0	<b>4,607.4</b>	(1,592.6)
<b>Organisational capacity</b>			
Percentage of sworn police officer hours available for frontline policing duties	75.0%	<b>69.1%</b>	(5.9 percentage points)
<b>Internal process</b>			
Percentage of priority 1 and 2 incidents in the metropolitan area responded to within 12 minutes	80.0%	<b>87.5%</b>	7.5 percentage points
Percentage of priority 3 incidents in the metropolitan area responded to within 60 minutes	80.0%	<b>86.7%</b>	6.7 percentage points
Percentage of family and domestic-related incidents where an offender was processed for an offence against the person within 7 days	75.0%	<b>76.6%</b>	1.6 percentage points
Percentage of offences against the person investigations finalised within 60 days	85.0%	<b>90.0%</b>	5.0 percentage points
Percentage of offences against property investigations finalised within 30 days	90.0%	<b>88.8%</b>	(1.2 percentage points)
Percentage of traffic law enforcement contacts made by police officers that target 'Category A' offences	90.0%	<b>99.0%</b>	9.0 percentage points
<b>Customer satisfaction and confidence</b>			
Percentage of the community who were 'satisfied' or 'very satisfied' with the service received during their most recent contact with police	82.0%	<b>80.6%</b>	(1.4 percentage points)
Percentage of the community who 'agreed' or 'strongly agreed' that they have confidence in police	85.0%	<b>79.5%</b>	(5.5 percentage points)
<b>Outcome 2: Improve coordination and community awareness of road safety in Western Australia</b>			
<b>Road safety</b>			
Effectiveness of road safety awareness campaigns	70%	<b>79%</b>	9 percentage points
<b>KEY EFFICIENCY INDICATORS<sup>(a)</sup></b>			
<b>Outcome 1: Contribute to community safety and security</b>			
<b>Service 1: Metropolitan policing services</b>			
Average cost of metropolitan policing services per person in the Perth metropolitan area	\$276	<b>\$272</b>	(\$4)
<b>Service 2: Regional and remote policing services</b>			
Average cost of regional and remote policing services per person in regional WA	\$911	<b>\$906</b>	(\$5)
<b>Service 3: Specialist policing services</b>			
Average cost of specialist policing services per person in WA	\$231	<b>\$215</b>	(\$16)
<b>Outcome 2: Improve coordination and community awareness of road safety in Western Australia</b>			
<b>Service 4: Road Safety Commission</b>			
Percentage of Road Safety Commission projects completed on time	90%	<b>100%</b>	10 percentage points
Percentage of Road Safety Commission projects completed on budget	95%	<b>95%</b>	nil

### Notes:

- (a) This table is a summary of the 2022-23 WA Police Force Key Performance Indicators. **For more detailed information refer to the Key Performance Indicators section of this report.**
- (b) Targets as specified in the 2022-23 Budget Statements.
- (c) Variations shown in brackets represent the amount that the actual figure is lower compared with the target. Depending on the Key Performance Indicator, a lower actual figure does not necessarily mean that the target has not been achieved. A variation between percentages should be interpreted as a percentage point change.

## Summary of results against financial targets

	2022-2023		
	Target	Actual	Variation
	\$'000	\$'000	\$'000
<b>FINANCIAL TARGETS</b>			
<b>Total cost of services</b>	1,791,922	<b>1,778,253</b>	(13,669)
The variance is primarily attributable to lower salary expense due to under authorised strength for police officers and additional costs from New State Wages Policy. This target has been updated in the 2023-24 Budget Statements.			
<b>Net cost of services</b>	1,631,543	<b>1,593,566</b>	(37,977)
The variance is primarily attributable to lower salary expense due to under authorised strength for police officers and additional costs from New State Wages Policy, as well as increased Road Safety Commission revenues from collection of fees. This target has been updated in the 2023-24 Budget Statements.			
<b>Total equity</b>	1,750,871	<b>2,102,169</b>	351,298
The variation is mainly due to asset re-evaluation and resultant surplus in operations compared to budget.			
<b>Agreed salary expense level</b>	1,076,115	<b>1,073,602</b>	(2,513)
The variance is primarily attributable to lower salary expense due to under authorised strength for police officers.			
<b>Agreed Executive Salary Expense Limit</b>	2,118	<b>2,116</b>	(2)
	<b>Agreed Limit</b>	<b>Target<sup>(a)</sup>/Actual<sup>(b)</sup></b>	<b>Variation</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>WORKING CASH TARGETS</b>			
<b>Agreed Working Cash Limit (at Budget)</b>	85,371	85,371	0
<b>Agreed Working Cash Limit (at Actuals)</b>	89,748	32,343	(57,405)
The working cash actual remains within the working cash limit.			

### Notes:

- (a) Target to reflect the agency's anticipated working cash for the relevant financial year.
- (b) Actual to reflect the actual working cash at the close of the financial year.
- (c) Variations shown in brackets represent the amount that the actual figure is lower compared with the target.

## PARTNERSHIPS

Our partnerships enhance our capability to deliver community safety outcomes.

### COMMUNITY DEMAND



## Collective response

Demand for police response to family violence, assault, sexual assault and persons at risk is increasing in scale and complexity, while economic stress, mental health, and alcohol and substance abuse drive wider issues of social disfunction. Western Australia's collective response will shape the risk of offending, particularly by young people, now and in future generations.

In relation to State Government funding administered through our agency, we seek expressions of interest from community service providers – including Aboriginal Community Controlled Organisations – which target local police and community needs including community safety, youth engagement and diversion, family violence, homelessness and rough sleeping, volume crime, and alcohol and drug related crimes.

### Alcohol and substance abuse

Alcohol is a notable contributing factor to violent offences in metropolitan and regional areas. We invest additional resources to support communities experiencing violence through highly visible operations including Regional Shield, Heat Shield and NightSafe. Our officers work with the Department of Local Government, Sport and Cultural Industries and local businesses and through liquor accords to encourage community-led responsible access to alcohol, as well as supporting implementation of registers and processes intended to reduce access to alcohol for problematic consumers.

With the lifting of COVID-19 public health restrictions, offshore and interstate crime groups have attempted to re-establish movement of illicit drugs into Western Australia. We work with cross-jurisdictional partners to disrupt transnational organised crime groups.

### Family violence

The State Government's multi-agency 'Path to Safety: Western Australia's Strategy to Reduce Family and Domestic Violence' launched in July 2020, aimed to improve the safety of child and adult victims of family violence through a collaborative approach that focuses on timely and early intervention.

Our family violence response prioritises victim safety and perpetrator accountability. Family Violence Teams in each District continue to work closely with the Department of Communities, the Department of Justice and other community services. Teams within Special Crime Squad target suspects with a protracted history of serious family violence and target high harm offenders.

## Sexual assault

We work closely with other agencies to encourage reporting of sexual offences and to support victim safety.

Specialist squads investigate sexual penetration offences and child sexual related matters in metropolitan areas and support investigations in regional areas. Investigations into sexual assaults and exploitation facilitated by technology are increasingly complex and so we continue our partnerships with national and international law enforcement agencies.

In an Australian first, we adopted drink spiking self-test kits to ensure early investigative options for victims of a drink spiking incident. The kits are stocked at 24/7 metropolitan police stations and all regional police stations.



## Youth crime

Crime and antisocial behaviour across multiple northern regional Districts – particularly the level of violence and at-risk behaviour displayed by young people committing offences – have required continued police deployment. Some offenders, often juveniles, have driven stolen motor vehicles deliberately at police officers and vehicles.

Operation Regional Shield was established in 2022 to support these Districts to reduce community and officer safety risk. We continue to work with other agencies to reduce youth offending and alcohol-related crime.

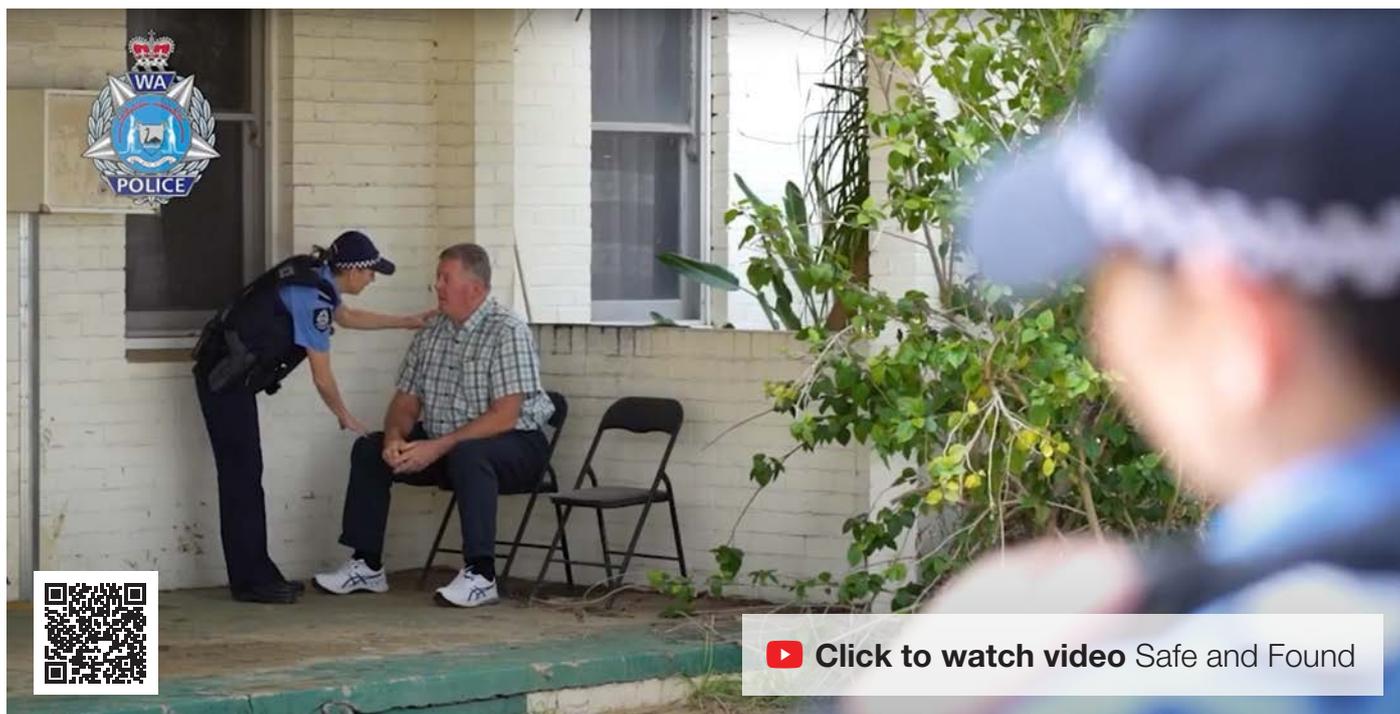
This has included work with the Department of Communities and other partners to triage and case manage all young people identified as ‘at risk’ of offending and to develop youth diversionary options.

## Mental health

The number of Person at Risk – Welfare Check computer aided dispatch tasks attended by officers (54,576) increased by 14.2% compared with the 5-year average.

We are working with the Mental Health Commission and health service providers on the mental health co-response approach for people in mental health crisis, with the goal of, where appropriate, diverting vulnerable people away from the criminal justice system and limiting presentations at hospital emergency departments.

We partnered with Australia Medic Alert Foundation to develop the Safe and Found database to more rapidly locate vulnerable persons living with dementia, autism or a cognitive impairment. We began using the database in August 2021. In the first 12 months of use, 470 families registered a family member resulting in 70 successful searches.



## Technological innovation

Cyber enabled crime including identity theft and online extortion bring new technical challenges for law enforcement and impact a growing number of victims in the community. Global factors including extreme weather, pandemic, technological acceleration, and geopolitical tension will continue to challenge the balance of functions which police perform.

We continued to develop and expand partnerships with law enforcement and industry partners to innovate for intelligence sharing, interoperable communications, and rapid situational awareness which we anticipate will help us to support officer safety and respond to community demand for police services.

### National Criminal Intelligence System

We partnered with the Australian Criminal Intelligence Commission and the Department of Home Affairs to develop the National Criminal Intelligence System to provide law enforcement agencies with a more comprehensive view of organised crime activity across Australia.

We first deployed the user interface in December 2022 and partner agencies are increasingly making their datasets available. Appropriate information sharing offers the potential for investigative efficiency and improved situational awareness with positive implications for officer and community safety.

### Interoperable communications

Interoperable communications enable police and partner agencies to exchange voice and data with one another on demand, in real time, when needed, and as authorised. Streamlined communications produce time efficiencies so that police officers can focus on community safety.

We continue to work with partner agencies to build a fit for purpose State-wide emergency services communication network platform. The integrated network is intended to provide increased situational awareness and effectiveness for participating agencies.

We are collaborating with partner agencies in satellite telecommunication trials of Starlink technology to provide high-speed broadband coverage to remote areas. The trials test connectivity to the Police Operations Centre and the State Operations Command Centre with the aims of further assisting frontline officers and of enabling information sharing with partner agencies.



## Livestreamed body-worn camera footage

The establishment of the State Operations Command Centre in 2018 has been critical for gathering and analysing data to inform safe and effective police operations. We continue to work with co-located partner agencies to rapidly identify and locate suspects and persons at risk. The speed of our investigations has been supported by the use of automatic number plate recognition and closed-circuit television.

In June 2022, we commenced a trial of live-stream body worn camera footage from 352 officers to the State Operations Command Centre. Co-located partner agencies could view an incident in real-time and provide guidance to attending officers.



## Remotely piloted aircraft systems

Our officers use remotely piloted aircraft systems – commonly called ‘drones’ – to support response and investigation. Drones can be deployed relatively quickly and send livestream footage which enhances officers’ situational awareness. We have 61 drones and 69 trained pilots located across Western Australia.

We are leading a national approach with law enforcement agencies so that we can provide an advanced drone capability. This capability would further enhance the timeliness of our response to calls for help and enable us to more quickly resolve critical incidents.

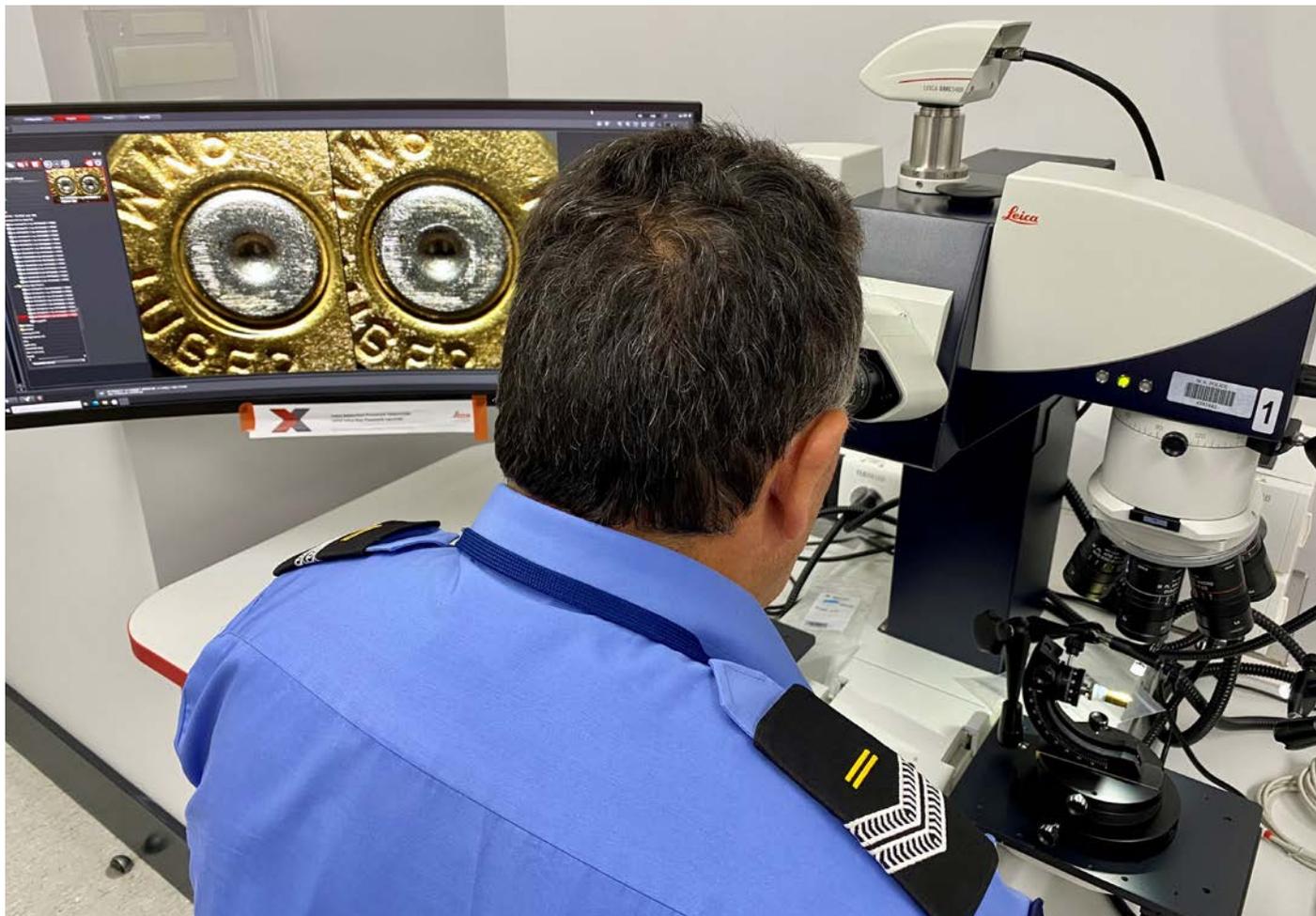


## Firearms reform

Firearms legislative reform is part of the State Government's commitment to overhaul Western Australia's 50-year-old gun laws, to strengthen controls and procedures relating to firearms ownership and to enhance community safety.

In November 2022, powers were activated to enable police officers to disarm and cancel firearms licences for organised crime figures and domestic violence offenders.

The State Government has announced that, from July 2023, very high-powered firearms that are dangerous at significantly longer ranges and capable of piercing armour plating will be outlawed in Western Australia and that it will fund a buyback of the specified firearms.



## PEOPLE

We are committed to fostering a culture where our officers and staff are supported, capable and passionate about policing in a competitive, changing labour market.

### ORGANISATIONAL CAPABILITY



**6,655**

Police officer actual FTE  
Recruit to Commander.  
**Decreased** compared  
with the previous year.



**1,912**

Staff actual FTE.  
**Decreased**  
compared with  
the previous year.

**750**

Number of people  
**recruited** for the  
Additional 950 Police  
Officer Program since  
June 2020 of which:



**32%** are female  
**12%** are from a  
culturally and  
linguistically  
diverse background  
**5%** are Aboriginal  
or Torres Strait  
Islander

## Recognition

Our officers and staff have been recognised by their colleagues and senior officers and have been awarded high honours for their consistent service and for going above and beyond in performing their duty.



The **Australian Police Medal** is awarded by the Governor-General and recognises distinguished service by a member of a police force in Australia. Nine officers were awarded the Australian Police Medal.



The **Public Service Medal** is awarded by the Governor-General and recognises outstanding service by Australian, state, territory and local government employees. One staff member was awarded the Public Service Medal.



The **Commissioner's Bravery Award** recognises officers who put themselves at peril and significant risk by performing exceptionally brave acts. Eight officers received the Commissioner's Special Commendation, five officers received the Commissioner's Commendation, and two officers received an Assistant Commissioner's Commendation for Bravery.



The **Western Australia Police Force Star** recognises police officers killed or seriously injured in the line of duty. Seven officers were awarded the Western Australia Police Force Star.



The **Commissioner's Medal for Excellence** recognises excellence in service to the WA Police Force and the community of Western Australia. Four officers or staff were awarded the Commissioner's Medal for Excellence.



The presentation of the **Aboriginal Service Medal** is an opportunity to recognise the service contributions of current and former officers who identify as Aboriginal or Torres Strait Islander and are accepted as such by the community in which they live. Twenty-three current or former officers were awarded the Aboriginal Service Medal.

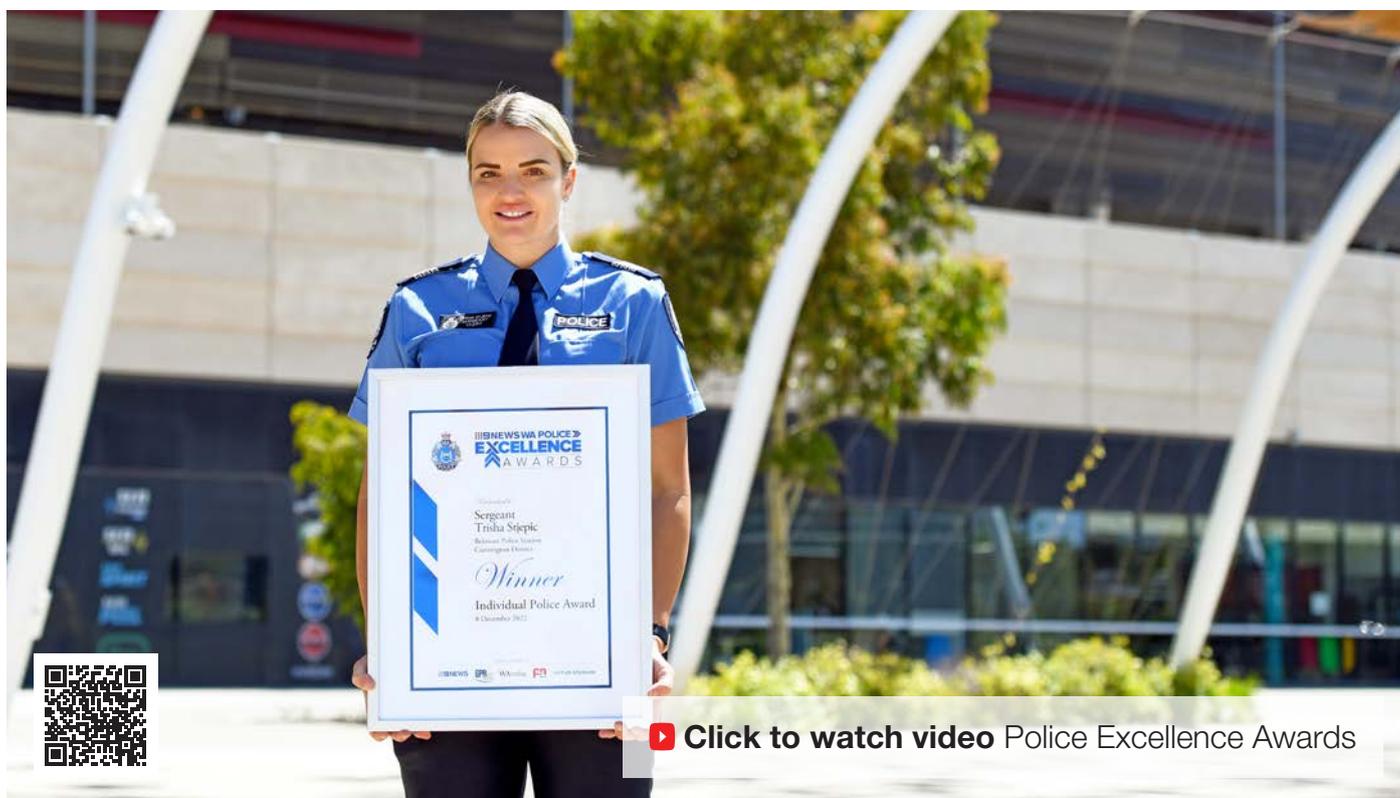
# AGENCY PERFORMANCE

The **Royal Life Saving Bravery Awards** recognise the actions of those within the community who have performed a rescue and/or resuscitation, applying their knowledge to save another's life. Thirty-six officers or staff received awards.

The **Surf Life Saving WA Coastal Bravery Awards** recognise conspicuous and selfless acts of bravery on the West Australian coast. Six officers were recognised with Silver Medallions for Bravery.

The **Royal Humane Society's Bravery Awards** recognise extraordinary acts of courage and care for others. Four officers received awards.

The **Nine News WA Police Excellence Awards** recognise and acknowledge police officers who individually, or as a team, demonstrate excellence in their service to the community members. Sergeant Trisha Stjepic was awarded the Individual Police Officer Award. Regional Investigations Unit, Criminal Gangs & Regional Investigations was awarded the Police Team Award.



The **Australasian Council of Women and Policing Excellence in Policing Awards** acknowledge those who positively contribute to law enforcement and enhance services for women in our community. Deputy Commissioner Kylie Whiteley APM was awarded the Most Outstanding Female Leader Award. Inspector Anna Shaw was awarded the Most Outstanding Female Investigator.

The **Chartered Accountants Australia and New Zealand Award for Chief Financial Officer of the Year** was awarded to Santa Cardenia, our Director of Finance and Business Services, as part of annual awards through the Institute of Public Administration Australia in Western Australia. The WA Police Force was also awarded the **CPA Australia Award for Performance Reporting**.

## Recruitment

We are committed to recruiting in line with our values, enhancing workforce diversity and building capability. We launched an international recruitment campaign in addition to local and national recruitment.

### Rangers and Cadets

The Police Rangers program provides high school aged young people with opportunities to develop a range of skills relevant to contemporary policing as a pathway to potentially achieving a career in policing.

Our paid cadetship program provides participants with exposure to policing activities, on the job training and access to mentors with a view to building the necessary skills to become an officer. As at 30 June 2023, there were 76 cadets in the program.

### Let's Join Forces

We continued to recruit applicants through the 'Let's Join Forces' campaign under the theme 'Ready to join a team with more?' which highlights the dynamic, varied responsibilities of police officers, community engagement, teamwork, opportunities for career development, and salary incentives.

Additional to the WA Police Academy in Joondalup, we opened the East Perth Recruitment Centre so that potential applicants could speak with a serving officer to provide insights into their career.



### International recruitment

We launched an international recruitment campaign targeting officers from the United Kingdom, Ireland and New Zealand after the signing of a labour agreement between the Australian and Western Australian governments.

A delegation of our officers held information sessions in London, Edinburgh, Dublin and Manchester in February and March 2023. The campaign objective was to attract skilled and experienced officers amidst a highly competitive employment market. As at 30 June 2023, 1,309 applications had been received.

## Training and equipment

Officers continue to be trained and equipped to meet the evolving challenges of policing. Promotional processes are being modernised, including for the crucial Sergeant rank. We are focused on building new and refurbishing existing police stations and support facilities so that the agency can meet demand for police services.

### Sergeant progression

We established a new Sergeant Promotion Assessment Centre for First Class or Senior Constables ready to progress to Sergeant rank. The assessments highlight critical leadership and technical fundamentals and have a strong focus on meeting community expectations.

This modernised promotional system progresses through immersive platforms and skills-based assessment at the WA Police Academy where realistic, interactive scenario-based assessments are conducted. Of the applicants who attended the inaugural appraisal in April 2023, 75% of candidates were found to be suitable and competent at Sergeant rank and were promoted.



### Diploma of Policing

We introduced an updated Diploma of Policing in partnership with North Metropolitan TAFE. The nationally recognised qualification covers skills that allow Recruits and Probationary Constables to employ specialised knowledge and skilled practice in general police duties within a police environment and provides a pathway into further university study if desired.

## Technological innovation

An audio-visual training room was developed in August 2022 to enable our Emergency Preparedness Capability Unit to conduct and facilitate counter terrorism, emergency management and command/control exercising. The training room provides a real-time learning environment which unites both in-person and remote participants in immersive training and exercising.

Established in May 2023 at the WA Police Force Academy, the Lance Martin Operational Technology Hub – named in honour of Commander Martin – showcases technologies which have been innovated into frontline operations and serves as an educational facility for recruits.

In May 2023, the WA Police Academy introduced a virtual reality-based training system which recreates policing scenarios. Trainers use the system to complement existing training methods and increase preparedness across a broad range of scenarios and operational procedures.



## Helicopters

Aviation capability is critical for contemporary frontline policing and emergency services across Western Australia. We operate two helicopters for patrolling, tactical response, aerial photography, surveillance, search and rescue, disaster relief and transport. For example, this year when it came to tactical response, Police Airwing contributed to the resolution of 77 evade police incidents.

By coordinating police operations from the air and providing situational awareness, Police Airwing are key to resolving these high risk incidents as safely and quickly as possible.

State Government commitments have enabled our purchase of two Airbus H145 helicopters as replacements for our existing fleet. The replacement helicopters will offer significantly advanced safety features to better manage risk to flight crew and operations.



## Police stations and frontline equipment

We continued to refurbish and expand existing facilities to provide officers with safe and efficient work areas. New police station builds in Fremantle, Armadale, Baldivis, and Forrestfield are intended to provide new fit-for-purpose facilities to address local demand.

Technological innovations to increase officer safety and situational awareness have in recent years included the rollout of body armour, body worn cameras, mobile access to operational intelligence, location and live-streaming of frontline camera footage. Mobile access to incident reports on the OneForce Core platform means officers can be better informed and safer when responding to, for example, a family violence incident.

CarPlay-enabled vehicles give our officers safe, simple and fast access to critical real-time information about live incidents via voice commands including tasking, search and custody systems, and active vehicle alerts.



## Retention

Existing mental health support for officers is being built on and appropriate flexible work options are being explored so that officers can continue to serve the community across different phases of their life and career.

### Flexible work options

We recognise the important role flexible work options play in supporting employees through various stages in life. We established a flexible work arrangements team in February 2023 to increase retention of experienced officers and to support the rostering and deployment of officers in line with community demand for police services. By late June 2023, the team had facilitated flexible work arrangements for 89 officers.

### Safety and welfare

We work to keep the workplace safe through specialist advisory services, safety monitoring and incident investigation, and through investment in corporate health wellness programs and initiatives.

Mental safety and wellbeing is supported by allied health teams of psychologists, counsellors and vocational rehabilitation specialists, partnered with early intervention services engaging in critical incident responder wellbeing assessments, welfare calls to ill and injured officers and multifaceted chaplaincy support.



## POLICING FUNDAMENTALS

We have confirmed our focus on policing fundamentals to support community and officer safety now and in future. These fundamentals provide a clear message for our people, our partners and community on where we are directing our efforts to keep Western Australians safe and importantly, to maintain their trust and confidence in policing.

### Timely and quality responses to calls to help

“We respond to calls for help 24/7, where and when the community needs us the most.”

With demand for police services increasing in scale and complexity, we remain committed to providing a rapid response to unexpected events and the changing environment and to building surge capacity through flexible deployment of our people and resources where they are needed most.

#### TIMELY RESPONSE

# 87.5%

Percentage of priority 1 and 2 incidents in the metropolitan area responded to within 12 minutes. Improved compared with the previous year.



# 351,777

Number of public calls to 000. Increased compared with the previous year.



# 86.7%

Percentage of priority 3 incidents in the metropolitan area responded to within 60 minutes. Improved compared with the previous year.

# 754,918

Number of calls to 131 444. Increased compared with the previous year.

#### Call-taking and dispatch

Call takers must quickly engage with someone who is likely to be having their worst day, take control as the first contact for the frontline, determine the need, assess the risk and initiate police deployment.

West Australians picked up the phone more than a million times in 2022-23 to seek assistance or report a crime. Our teams of dedicated officers, call takers and team leaders worked 24/7, 365 days of the year to manage the agency response to calls coming through the 000 and the 131 444 phone lines.



## Metropolitan rostering and surge capacity

The Metropolitan Region has scrutinised rosters to ensure officers are deployed at times of peak demand across the week. Furthermore, in real time, State Communications Division and District Operations Supervisors directed resources to locations in need. Targeted operations including Heat Shield and NightSafe allowed flexible deployment of officers, enhancing response capability at high demand locations and times (see 'High visibility policing' for more detail).



## Operation Regional Shield

We established Operation Regional Shield in February 2022 to respond to an increase in crime committed by young people, predominately in the Kimberley and Pilbara Districts and to increase the safety of children deemed 'at risk'. The level of violence and at-risk behaviour displayed by young people committing offences has required continued police deployment. Offending has included offenders, often juveniles, driving stolen motor vehicles deliberately at officers and vehicles. We continue to work with other agencies to reduce youth offending and alcohol-related crime.



## SILVA Hub

In August 2022, we launched the Safety, Identify, Locate, Visualise, Associate (SILVA) Hub application at our State Operations Command Centre to support tactical intelligence support, oversight and control for significant police operations. The application pulls together data feeds including livestreamed footage from police aircraft.

SILVA Hub has been rolled out to our officers' mobile phones to enable frontline information access. This tactical intelligence support comes on top of earlier releases which provide operational guidance and processing functionalities in relation to family violence, custody, traffic infringements etc.



## Critical incident response

We are the lead agency for many of the hazard types prescribed in legislation including terrorist or hostile acts. We work with partner agencies to maintain capability to respond to critical incidents, including through our participation in Australia-New Zealand Counter-Terrorism Committee which coordinates nation-wide counter-terrorism capability, shares intelligence and provides strategic advice to governments.

This year, Tactical Response Group assisted frontline officers on 200 occasions, undertook 114 bomb response tasks, and deployed negotiators on 162 occasions. Equipment is a key enabler for our capability, with replacement armoured vehicles in procurement and rigid inflatable boats recently received.



## Search and rescue

Search and rescue is the most frequent prescribed hazard type that we respond to or coordinate response to supported by other organisations including the State Emergency Service and Marine Rescue.

This year, we undertook 658 land search and rescue tasks. Many of these were resolved by first attendance and tasking. On 59 occasions, our Emergency Operations Unit was deployed with an Incident Control Vehicle to work in a protracted search and rescue operation.

Water Police coordinated or attended 3,970 marine search and rescue tasks. Of these, 157 were significant incidents responded to with the assistance of Marine Rescue, with 188 people rescued.



## Emergency response support

We cooperate with the Department of Fire and Emergency Services – including with volunteers in the State Emergency Service and Marine Rescue – and other agencies in emergency response operations across Western Australia. For example, each bushfire season we work with partners in Strikeforce Vulcan to reduce and investigate deliberately lit bushfires.

In January 2023, communities in the Fitzroy Valley were hit by widespread flooding caused by torrential rain from ex-tropical cyclone Ellie, creating a 50 kilometre-wide inland sea as it spread across the flood plain from Fitzroy Crossing to Willare, a distance of more than 200 kilometres. The speed of the flooding took many by surprise resulting in hundreds of people being displaced to evacuation centres or to stay with friends or family.

Our officers played a key role in supporting local communities and the Department of Fire and Emergency Services. Officers from outside the Kimberley were also deployed to help evacuees and vulnerable community members, with valuable support provided by air assets from Police Airwing.



[Click to watch video Kimberley Flooding](#)

## High visibility policing

“We spend as much time as possible in the community.”

High visibility policing is intended to deter offending and enhance the safety and quality of life for our community, particularly for our most vulnerable members. Intelligence informs our deployment to target offenders, locations and crime types of high harm to our community. We will use technology to reduce time spent on administrative functions so that our officers can be present, visible and approachable in their local communities.

### HIGH VISIBILITY POLICING

**69.1%**

Percentage of sworn police officer hours available for frontline policing duties. **Improved** compared with the previous year.



**2,016,843**

Number of traffic enforcement breath alcohol tests administered. **Increased** compared with the previous year.



### Operation NightSafe

Many Metropolitan Districts identify alcohol consumption and drug use as contributing factors to violence. Operation NightSafe enables coordinated support for high visibility patrolling in entertainment precincts to address anti-social behaviour and associated violence. It operates during high demand periods each weekend.

The *Liquor Control Amendment (Protected Entertainment Precincts) Act 2022*, enacted in December 2022, has given officers the ability to exclude certain offenders who exhibit defined behaviours from locations including Northbridge, Perth, Scarborough, Hillarys, Mandurah and Fremantle.



## Operation Heat Shield

Operation Heat Shield targets adult and youth high harm offenders across the summer months in metropolitan and regional locations through high visibility police patrols and targeted action against perpetrators of burglary, theft and violent offences. Additional operational policing hours are supported through State Government funding.

Alcohol consumption is identified as a contributing factor to violence in regional areas and there has been an increase in retail theft. In some cases, incidents escalate through threats and violence. Through Operation Heat Shield, police resources have been focused on retail theft and officers have engaged retailers to encourage earlier reporting and provision of closed-circuit television footage to support investigations. This is aligned with our broader engagement of major retailers associated with the increase in the number of retail theft offences being reported to police.

Alcohol and drug use are identified as contributing factors to violence in the metropolitan area. Districts have identified an increase in robbery by young offenders at locations including in the vicinity of public transport hubs, shopping precincts, on public transport and at schools. Operation Heat Shield has enabled targeted police operations including patrolling or static presence in entertainment precincts and engagement targeting retail theft and assaults.



## Road traffic operations

Our road traffic enforcement operations concentrate on the most dangerous driver behaviours to minimise serious and fatal crashes. These behaviours include driving under the influence of alcohol or drugs, speeding, reckless driving, driving without a licence, use of mobile phone, not wearing seatbelt or helmet, and intersection offences.

The Regional Enforcement Unit principally operates within 400 kilometres of Perth with operations including daily traffic patrols – due to the high proportion of fatal crashes on regional roads surrounding the metropolitan area. The Capel Regional Enforcement Unit increases traffic patrols and presence on highways in the South West and conducts localised traffic actions.

Traffic Enforcement and Traffic Motorcycle Groups continue to provide a high visibility deterrent and enforcement presence on metropolitan roads.

## Respectful engagement

“We are professional and treat everyone with dignity and respect.”

Trust in police can impact public willingness to report crimes and follow police directions. Community trust in police is built through routine police activities and crisis response. Our ‘policing with consent’ approach across the COVID-19 pandemic State of Emergency appears to have supported generally positive relationships between police and the community. We recognise the diverse range of people who make up our community and we are committed to ensuring our services are culturally appropriate and inclusive.

### RESPECTFUL ENGAGEMENT



## 80.6%

Percentage of the community who were (very) satisfied with the service received during their most recent contact with police. **Decreased** compared with the previous year.



### Professional standards

## 2,734

External complaints, internal matters and referrals of which:

**976** investigated

**315** sustained

### Use of Force

## 1,255

Incidents where officers used reportable force options. **Increased** compared with the previous year (1,210).

### Values and standards

Our officers operate in an increasingly complex and dynamic environment. The behaviour standards we maintain link directly to community trust in police. Our employees undergo comprehensive training to perform their duties safely, competently and diligently in service of the community.

Our Code of Conduct provides a clear set of expectations and highlights our core values of duty, integrity, teamwork and care. Our Integrity Framework provides guidance on reporting and investigation of alleged employee misconduct. Our Fraud and Corruption Control Plan reflects our zero-tolerance stance and describes management responsibilities.

Our internal audit function provides oversight and assurance over internal controls to promote effective governance and enable the agency to achieve strategic objectives, safeguard assets and infrastructure, maintain financial and operational integrity, and comply with relevant legislation, policies and procedures.

Blueline is the secure, confidential automated telephone recording system used to receive disclosures made by employees relating to alleged corruption, unethical behaviour, serious misconduct or other ‘at risk’ behaviours.

### Local Aboriginal cultural induction

In recent years, we have developed local Aboriginal cultural induction packages for all police subdistricts with the support of Aboriginal Elders and community leaders. These induction packages are for officers and staff coming into a subdistrict, to support appropriate and effective engagement with Aboriginal communities.

### African community engagement

We met with African community leaders and partner agencies in the African Advisory Group to discuss areas of concern from within the community. This included discussion of locations where offences occur. The forum has been expanded to include more organisations and community leaders, alongside existing partners, which can contribute to a collective response.

### Islamic community engagement

The Commissioner’s annual morning tea saw participation of Islamic community leaders spanning age groups. Discussion centred around a shared commitment to nurturing the police-community partnership for the safety of every community member. The event served as an opportunity to enhance rapport between our agency and the community.

## Youth engagement

Our officer training program ensures all officers have an understanding of issues affecting young people. The training provides information on factors which contribute towards youth offending and equips Recruits with skills to communicate more effectively with youth who may have a social, cognitive or development factor impairing their decision-making. New-to-rank Sergeants receive further training to enable their teams to adhere to the *Young Offenders Act 1994*.

Through involvement in recreational activities, personal development programs and safe spaces, our officers can identify at-risk young people, intervening and diverting them towards support services provided by government agencies and the community.

## Use of Force

When we respond to calls for help from the community, sometimes our officers need to use reasonable force to minimise the risk of injury to themselves and members of the community. Our policy governs the use of tactical options – such as empty hand tactics, handcuffs, baton, oleoresin capsicum spray, Taser, dog, firearm, vehicle etc. Tactical options can be deployed in appropriate circumstances to reduce a threat and gain control of a subject.

A Use of Force incident is where an officer uses a tactical option and such use meets the threshold for reporting, for instance, drawing a Taser from its holster to point in the direction of a subject. The purpose of recording Use of Force incidents is to enable us to maintain governance structures to report, record, monitor and evaluate the use of tactical options in the operational environment.

The submission of Use of Force incident reports and the review of body worn camera footage are key audit mechanisms which support quality assurance and internal processes to mitigate risk, monitor compliance and support continuous improvement. These processes have been developed to enhance officer and community safety, and to ensure appropriate officer behaviour in the best interests of the community and our agency.

We investigate a Use of Force incident if our review identifies that an officer's actions were not in line with legislation, policy, training or guidelines, or if a complaint is received from a member of the public. Our investigations are reviewable by the Corruption and Crime Commission.

## Police custody

We conduct custodial inspections at all our custodial facilities to ensure procedures remain aligned to the recommendations made by various external reviews, inquests and Royal Commissions.

We participate in the Custodial Notification Service, which is a 24/7 telephone notification service to the Aboriginal Legal Service Western Australia for all Aboriginal people held in custody at a police facility. The Aboriginal Visitors Scheme is also available to any person in custody who during the admission process, self-identifies as an Aboriginal person and requests the use of the service. The service is provided by Aboriginal staff who can visit police lock-ups providing support and counselling to Aboriginal people in custody. This service can also be provided over the phone.

## Victim Safety

“We provide victims with an assurance of immediate safety and support.”

Our officers are often the first on the scene for traumatic events and the most difficult times in community members' lives. Our response can provide victims with a sense of safety and support. We are committed to working collaboratively with partner agencies which have the specialised skills and resources to support victims beyond our police response.

### VICTIM SAFETY



## 68.9%

**Percentage of Breach Violence Restraining Order offences** (including Family Violence Restraining Orders, Violence Restraining Orders, and Police Orders) that have had an **'offender processed'** outcome recorded. **Increased** compared with the previous year.

### Family violence

When responding to reports of family and domestic violence, our priority is victim safety and holding perpetrators accountable. Our approach involves joint assessments and early intervention following police attendance at a family violence incident. Through collaboration, we aim to improve victim safety and manage risks associated with perpetrator's use of violence and coercive behaviours. Family Violence Division checks a sample of incident responses and offers training on initial attendance.

### Child sexual assault

Child Abuse Squad investigates a range of child sexual related matters, including sexual penetration offences for victims under 16 years of age, and for victims up to 18 years of age if the alleged offender is a person in authority. Multi-Agency Investigation and Support Teams comprise child abuse investigators, child protection officers and child and family advocates who coordinate response to child sexual abuse to ensure children and their families do not have to unnecessarily recount their experience of abuse.

### Child exploitation

Internet technologies are increasingly the means by which children are exploited for sexual and financial purposes on a global scale. We formed Child Exploitation Operations to proactively identify, investigate and rescue children who are at risk of sexual exploitation, abuse or harm, or repeat victimisation. Part of this group is our pre-existing Joint Anti Child Exploitation Team which continues to regularly collaborate with the Australian Federal Police, Australian Centre to Counter Child Exploitation, Australian Border Force and other national and international law enforcement partners to identify suspects offending in Western Australia.

## Timely and quality investigations

“We combine proven investigation techniques with innovation to solve crime faster.”

Police investigation may begin with response to a call for help. Investigations collect evidence for assessment to ensure that offences are detected and offenders are appropriately charged. We are committed to considered investigative strategies.

### TIMELY INVESTIGATION

**90.0%**

Percentage of offences against the person investigations finalised within 60 days. Improved compared with the previous year.



**88.8%**

Percentage of offences against property investigations finalised within 30 days. Improved compared with the previous year.



### Family violence

Investigation of family violence is complex. Many factors contribute to effective family violence investigations including establishment of victim confidence and access to evidence. Officer’s body worn camera footage at initial incident attendance can assist with offence identification and substantiation.

Regional Districts work to encourage reporting of family violence incidents. High priority family violence matters are discussed daily at Metropolitan District command meetings in which responses are planned, drawing on specialist capability where required. Teams within Special Crime Squad target suspects with a protracted history of serious family violence and target high harm offenders. Family Violence Division checks a sample of investigations to support frontline response and investigation standards.

### Identify, locate and associate

We are training officers and analysts in principles which can improve investigative capability to identify, locate and see associations between offenders – with positive implications for officer and community safety.

The approach is supported by recent technological innovations including the SILVA Hub and National Criminal Intelligence System which build on foundations including the State Operations Command Centre, automatic number plate recognition and closed-circuit television networks, footage from body worn cameras and remotely piloted aircraft systems, and citizens’ electronic evidence uploads.

Implementation of the IRIS graph analytics platform enhances our capability by enabling officers and analysts to look across data sources to uncover and display links between offenders and persons at risk.

### Rapid response and apprehension

In early 2022, we formed Rapid High Harm Offender Response – comprising District detectives and intelligence analysts – to target offenders involved in multiple crimes or being sought due to breaching parole or return to prison warrants. These units coordinate with Rapid Apprehension Squad and Regional Operations Group to apprehend prolific, high harm offenders who often cross Metropolitan District boundaries.

### SANCTION RATES

Sanction includes offender processed, complaint withdrawn, and unable to proceed/charge.



**29.0%**

Burglary sanction rate increased compared to the five-year average (19.3%).



**68.8%**

Robbery sanction rate increased compared to the five-year average (65.2%).



**43.7%**

Steal Motor Vehicle sanction rate increased compared to the five-year average (36.8%).

## Operation Beech

The recently formed Transnational and Serious Organised Crime Squad collaborates with agencies from all over the world to crackdown on serious, organised crime. The squad's collaboration with national and international partner agencies has already resulted in a 2.4 tonne seizure of cocaine linked to a Mexican drug cartel and the arrest of 12 persons. The matter remains before the courts.



## Forensics innovation

DNA testing has become one of the most important tools in the police investigative toolkit to identify suspects in relation to recent and historical crimes. Potent advances keep coming in forensic techniques and DNA analysis.

In an Australian first, we are stocking drink spiking self-test kits at 24/7 metropolitan police stations and all regional police stations to ensure early investigative options for victims of a drink spiking incident.

Our work on electronic or digital forensics focusses on data stored electronically. Information can be collected from a wide array of sources including computers, closed-circuit television, smartphones, personal devices, and remote storage. Digital forensics extracts data from electronic devices into information for investigators.

## Cyber-enabled crime

Cyber-enabled crime, including identity theft and online extortion, bring new technical challenges for police investigation and impact a growing number of victims in the community. Online technologies have facilitated global fraud offending across traditional jurisdictional borders.

Cybercrime Team investigates criminal activity which either targets or uses a computer, a computer network, or a networked device. Financial Crimes Squad is supported by a Crime Identification Team which assists investigators assess complex matters. Online Operations contribute to rapid apprehension of offenders and preservation of digital evidence and intelligence.

## Accountable prosecutions

“We produce quality and thorough prosecution briefs to support the judicial process.”

Our prosecutors prosecute criminal matters in Magistrates Courts and Children’s Courts across Western Australia. Solicitors from the Office of Director of Public Prosecutions prosecute criminal matters in higher courts and in the Perth Children’s Court. Accountable prosecutions are prerequisite for the criminal justice system. We are committed to thorough brief preparation and review and to the accurate presentation of evidentiary material for judicial examination.

### ACCOUNTABLE PROSECUTIONS

**181,482**

Number of charges recorded.  
Increased compared with the previous year.



**94,871**

Number of briefs prepared by police. Increased compared with the previous year.



### Prosecution complexity and scale

Prosecutions are increasing in complexity as are associated judicial expectations. In particular, the exponential growth in digital data evidence has meant complexities for disclosure.

From January 2022, we have implemented changes to address challenges in prosecution brief preparation and disclosure, with a focus on early resolution. Our prosecution operating model has been aligned into integrated stages, with a view to increasing certainty and efficiency.

At our Perth Central prosecution group, we have realigned prosecutors’ work schedules to enable more trial preparation time and to enable establishment of a dedicated team to manage daily duty courts and unplanned stand-alone courts.

Our Prosecution Management Team has been created to monitor prosecutions and assess complex briefs at an early stage. The team engages with judicial partners to resolve prosecution matters at the earliest opportunity without compromising the judicial process. Indications from piloting this approach are that police, civilian and expert witnesses can be excused from attending court and that court time can be re-purposed.

### Neverland prosecutions

There was a series of cross-district commercial burglaries from late 2019 to early 2020 throughout the metropolitan area. Items stolen totalled in excess of \$500,000 in value. Cannington Detectives Office commenced Operation Neverland to identify the offenders. The culmination of the investigation saw two offenders charged with 138 offences including Aggravated Burglary, Stealing, Frauds, and Steal Motor Vehicle.

The voluminous brief of evidence covered in excess of 200 witnesses, significant quantities of closed-circuit television, body worn camera footage and forensic evidence. This complexity and scale posed challenges for trial management and presentation of evidence. Prosecution Management Team engaged with the Investigating Officer and negotiated with defence counsel, which enabled a three-week reduction in the length of the trial and associated time and cost savings. The prosecution resulted in convictions for multiple cross-district high-harm offences.



ROAD SAFETY  
COMMISSION

## ROAD SAFETY COMMISSION

### Road Safety Commissioner's foreword

Western Australia, we have a problem. A road safety culture problem.

After three years as Road Safety Commissioner it is clear to me that achieving the *Driving Change* target of a 50 to 70 percent reduction in deaths and serious injuries by 2030 will be challenging and will require a sustained commitment from the Western Australian community.

Specifically, a commitment to change our road safety culture.

While serious injuries are continuing to reduce, deaths from road crashes have remained fairly constant over the past few years. The Road Safety Commission is committed to better understanding and actively addressing the factors influencing this worrying trend.

Our attitudes towards speed and speeding underpin our road safety culture problem. Out of 175 deaths in 2022, 105 occurred on rural roads, many of which are in high speed zones. Compliance with posted speed limits has improved significantly over the past few decades but, like our road toll, speed compliance has levelled out in recent years – at around 70 percent. Speeding is a factor in over 30 percent of fatal crashes in Western Australia. If we, as a community, are serious about reducing deaths on our roads, we need more people to drive at or under the speed limit more often.

During last year's trial of mobile point-to-point safety camera technology on metropolitan and regional roads a staggering 66,000 drivers were detected using their mobile phone and more than 11,000 drivers or front seat passengers were not wearing a seatbelt. More than 50 years after seatbelts became mandatory in Western Australia, these figures, from just three pairs of safety cameras operating over six months, are alarming. In the past five years, 116 people who were not wearing a seatbelt have died in crashes. Many of those people would have survived if they had. Seatbelts save lives – it's as simple as that.

The economic cost of fatal and serious crashes to our community in 2022 was \$2.1 billion. The social cost is immeasurable. We cannot just engineer our way to zero deaths but safer roads and safer vehicles are integral to achieving this outcome. We cannot just enforce our way to zero deaths but a visible policing presence coupled with the efficient use of technology is integral to achieving this outcome. We cannot just educate our way to zero but targeting the right audience, with the right message, at the right time is integral to achieving this outcome.



Mobile point-to-point safety camera trial

The Road Safety Commission has invested in a rigorous market research program to better understand the attitudes and behaviours of a wide range of road users so we can work with our stakeholders to develop and deliver more effective road safety programs. This research shows very clearly that a powerful driver of positive driver behaviour comes from a 'fear of getting caught'. The same research tells us that not enough people believe they will get caught and that greater use of safety cameras can play an important role in promoting safer road use. In 2023-24 we will procure six mobile safety cameras and continue to progress changes to legislation to enable these cameras to be used for enforcement of seatbelt and mobile phone laws.

Together with new safety cameras, a new infringement processing system will provide flexible payment options, digital customer services, and enable more targeted education campaigns. These changes will be in place for the rollout of the new mobile safety cameras in mid-2024.

Community engagement and education plays an important role and this year we launched our most integrated campaign to date – *No one plans a crash*.

Ten relatable everyday scenarios show the consequences of not planning a safe journey. The campaign is achieving excellent community awareness and just over 80 percent of people said after seeing the campaign, they are likely to make safe driving decisions. I was pleased that my team received industry recognition for this campaign in a couple of award categories earlier this year.

National Road Safety Week is an important opportunity to raise awareness of road safety. As the host State in 2023, Western Australia was acknowledged as setting a new standard for this annual event. A formal launch event at Government House hosted by His Excellency the Honourable Chris Dawson AC APM Governor of Western Australia was followed by the Road Safety Commission's 'Road Safety Starts with Me' Youth Summit at Perth Convention and Exhibition Centre, which was attended by 650 students in Years 10 to 12 in conjunction with several smaller events across regional Western Australia. Once again, we partnered with the RAC to provide over \$90,000 in community grant funding for 22 free road safety events across the State - from Denmark in the south to Roebourne in the north.

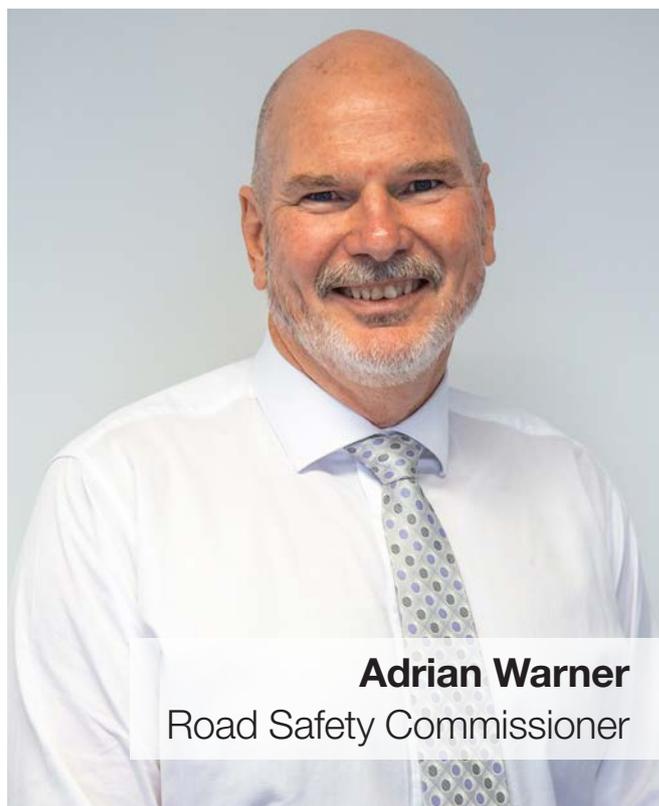
I am very pleased to have secured increased funding to expand our community engagement and education efforts in 2023-24.

On 8 June 2023 we welcomed a new Minister for Road Safety, the Honourable David Michael BEc MLA, who is well positioned across his other portfolio responsibilities to drive a range of road safety outcomes. I would like to acknowledge the leadership of the former Minister, the Honourable Paul Papalia CSC MLA, who brought great energy, consistency and strategic focus to the role.

I am proud of what my team at the Road Safety Commission has achieved over the past 12 months and would like to thank them for their hard work, passion and ongoing commitment to shifting our road safety culture in Western Australia.

I would also like to acknowledge and thank the Chair of the Road Safety Council, Katie Hodson-Thomas. In her first 12 months as Chair, Katie has gained the active involvement of senior leaders from key agencies and provided strong leadership and strategic focus to the Council.

I look forward to continuing to work with my team, my colleagues on the Road Safety Council, key stakeholders and the Western Australian community to make every journey safe.



**Adrian Warner**  
Road Safety Commissioner

## Behavioural insights and crash statistics 2022

\*statistics prepared on calendar year basis

Fatal and serious crashes cost the Western Australian community an estimated

**\$2.1 BILLION**



Number of days on which there was no road fatality

**16%**

increase in the number of people killed not wearing a seatbelt



**49%**

Percentage of people killed or seriously injured in regional crashes were involved in run off road crashes

**49%**

Percentage of people killed or seriously injured in metropolitan crashes were involved in intersection crashes



**175**

people killed on Western Australia's roads



**1,547**

people seriously injured on Western Australia's roads



Close to **3 out of 4** Western Australians surveyed support the use of safety cameras to detect drivers distracted by mobile phones and not wearing seatbelts



Distribution of deaths and serious injuries by road user type:

**68%**



**18%**



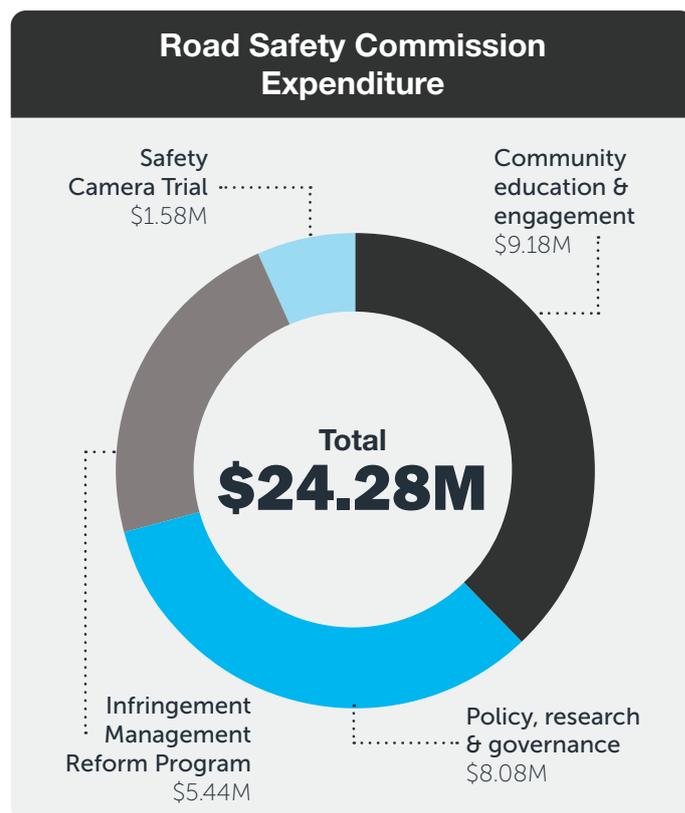
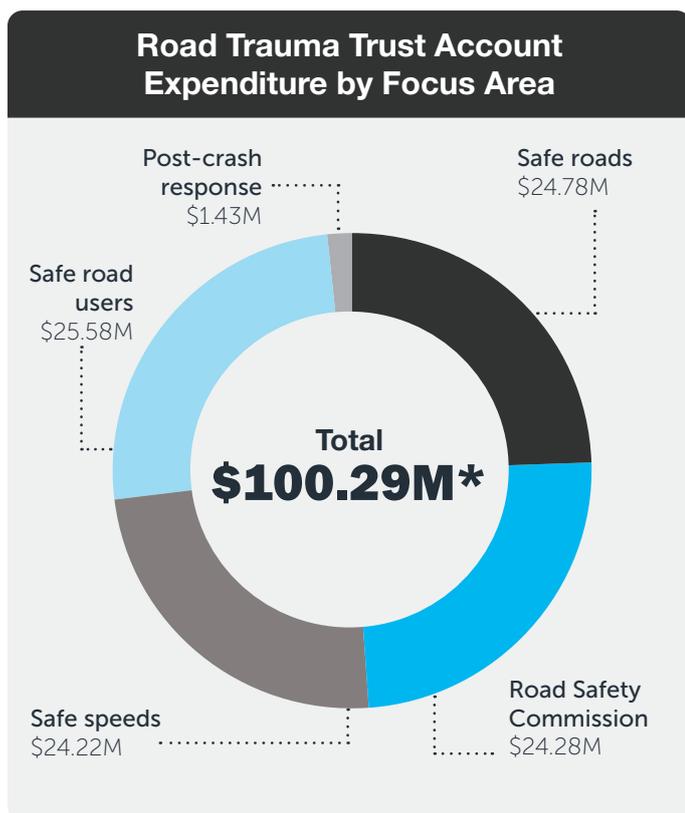
**5%**



**10%**



## Investment in Road Safety



\* There was a \$17.14M difference between budgeted and actual expenditure in 2022-23 due to underspends on road safety projects and programs by Main Roads Western Australia (\$9.81M); Western Australia Police Force (\$4.44M); Road Safety Commission (\$2.46M); East Metropolitan Health Service (\$310,896) and the Department of Transport (\$123,042), some of which will be carried over to 2023-24.

## Key achievements

### Safety Camera Trial Outcomes

Safety cameras are a proven means to change driver behaviour and the Road Safety Commission has undertaken a Safety Camera Trial to evaluate their capability and capacity. The trial commenced in July 2022 and evaluated new and emerging mobile safety camera trailer technology to detect a range of offences against road rules.

The six mobile cameras operated in pairs to detect average speed as well as spot speed, and used the latest artificial intelligence to identify other high-risk behaviours including the use of a mobile phone while driving and not wearing a seatbelt. No infringements were issued during the trial.

An independent report of the trial concluded that the trailers were suitable for Western Australia and the use of artificial intelligence could provide efficient processing of offences captured by safety cameras.

Between July 2022 and the trial's conclusion in February 2023 more than 8 million vehicles passed the cameras, located on 94 sites. The trailers detected over 66,000 instances of illegal phone use and more than 11,000 incidents of not wearing or incorrectly wearing a seatbelt.

Data from the trial has been used to inform the development of a long-term pathway to improve automated traffic enforcement efforts.

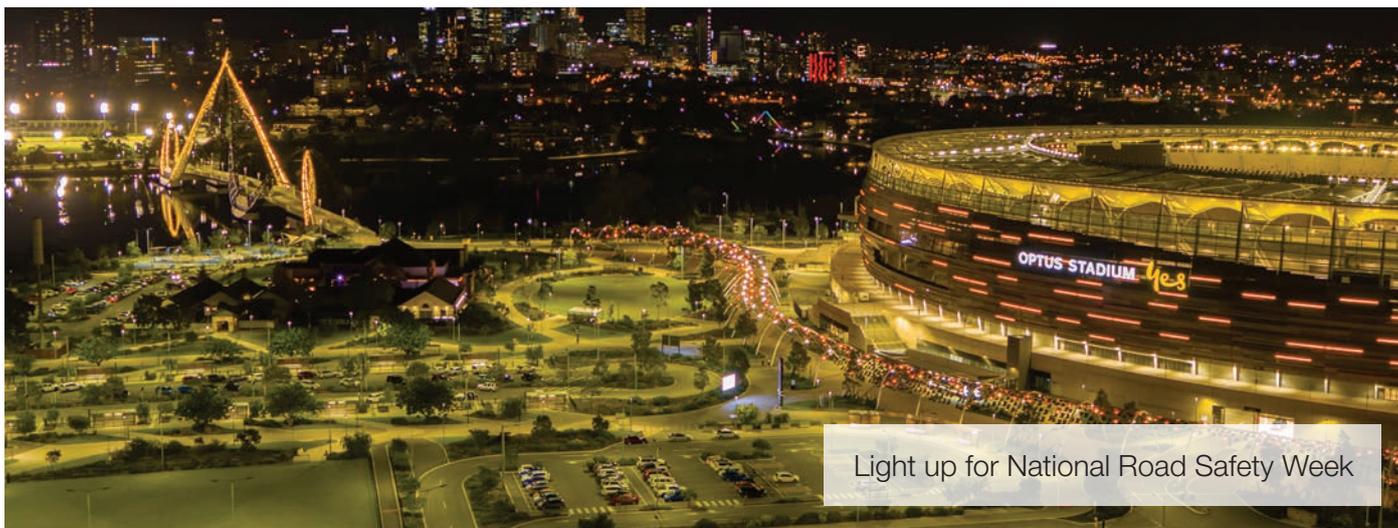
### Infringement Management Reform Program

The Infringement Management Reform Program will deliver a new infringement processing system, a new way of working and new technology that will provide more efficient customer focused services and flexible payment options for drivers who receive an infringement. The new infringement management system will be able to leverage across government infringement processing efficiencies and will provide the capability to expand automated traffic enforcement in line with evolving technology.

The contract for the purchase and implementation of the new infringement processing solution was awarded in August 2022. The new system is expected to be operational in the second half of 2023-24.

## Major Events - National Road Safety Week and Total Solar Eclipse

**National Road Safety Week** is an annual initiative founded by the Safer Australian Roads and Highways (SARAH) Group. Western Australia was host state for National Road Safety Week 2023, led by the Road Safety Commission. A broad range of events and educational activities were held across the State and other jurisdictions in Australia to raise awareness of road safety. Western Australian events included an official launch at Government House hosted by Governor, and former Commissioner of Police, His Excellency the Honourable Chris Dawson AC APM. The Road Safety Commission also led and coordinated the *Road Safety Starts with Me* Youth Summit in Perth for more than 650 high school students and held four regional youth events. Twenty-two community events were funded by the Road Safety Commission's community grants program and stakeholders held industry functions. It was also the first time that road safety ministers from across Australia met in Perth for a roundtable meeting to discuss road safety, prioritising it as a national issue. Forty-two landmarks were lit in yellow across the State in May 2023, shining a light on road safety and reminding the community to drive safely.



The **Total Solar Eclipse** occurred on 20 April 2023, and Exmouth in Western Australia was the best location in the world to view the phenomenon. Anticipating that tourists from interstate and overseas would be driving in unfamiliar conditions, and usually quiet roads would become congested with traffic, the Road Safety Commission developed and distributed key road safety messaging around speed, fatigue over long distances and regional road conditions. The Road Safety Commission's *Welcome to Country Roads* campaign, a collaboration with Aboriginal Elders on country between Perth and Exmouth, resonated with people living and travelling through regional areas. In addition, 30 Centurion trucks were wrapped with road safety messages, emphasising the dangers of driving tired. These moving 'billboards' were in direct line of sight for drivers on their way to and from the eclipse. The Road Safety Commission also implemented a dedicated Coffee Stop Program using existing roadhouses, to encourage drivers to take a break, using safe stopping areas. The Road Safety Commission is proud to report that there were no fatalities on the roads to and from Exmouth around the date of the eclipse.



## Road Safety Culture – Campaigns

The Road Safety Commission's advertising contributes to the reduction of illegal behaviours on our roads, and improves the attitudes and behaviours of road users as they share the roads. Changes in unsafe road behaviours helps to make every journey safe. The Road Safety Commission's new mass media advertising which ran in 2022-23 included the *No one plans a crash* and the *You See, We See* campaigns.

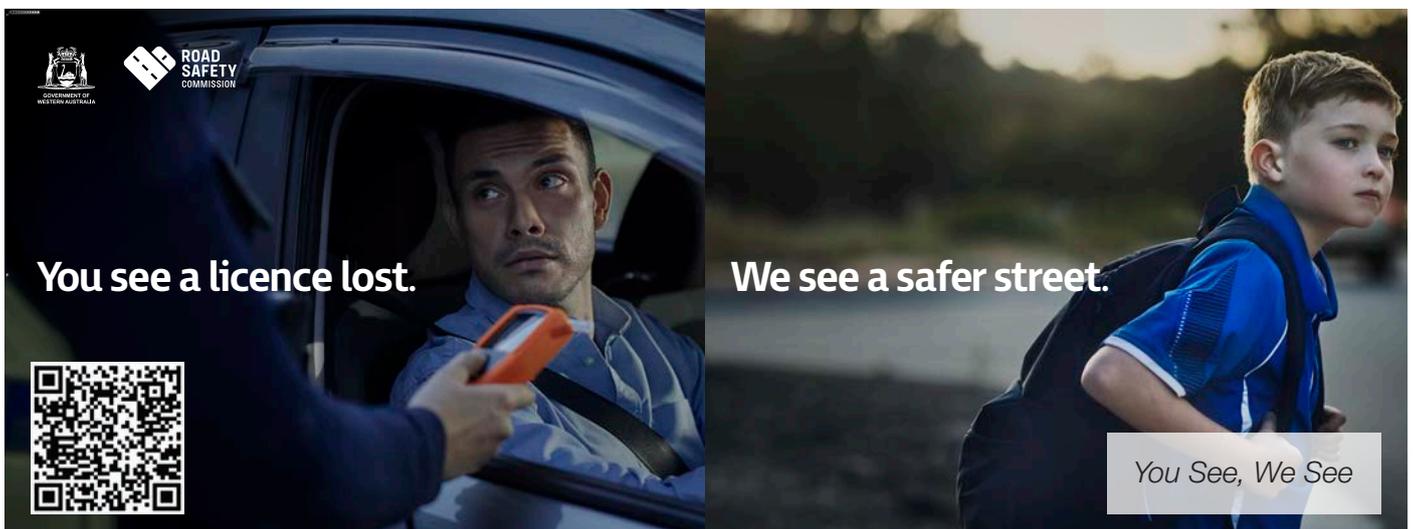
### ***No one plans a crash***

Most of us consider ourselves safe, law-abiding drivers who do not put ourselves in risky situations on the road. The *No one plans a crash* campaign highlights how the small, seemingly harmless decisions we make, either consciously or unconsciously, when driving, riding a motorcycle or eRideable, cycling or walking, can lead to a serious crash. No one plans to kill or seriously injure themselves or someone else when they leave the house. The fact is, however, if we don't consciously plan a safe journey, we might as well be planning an unsafe one. The development of the *No one plans a crash* campaign was informed by research and evidence-based resources. It pushes people to consider 'what can I do to help make every journey safe?'



### ***You See, We See***

Research shows the fear of getting caught is a powerful incentive to stop drivers risking their life and the lives of others. The *You See, We See* campaign targets those who drink and drug drive, speed, use a mobile phone while driving, and do not wear a seatbelt. Featuring serving police officers, *You See, We See* shows the consequences of these illegal road behaviours. The campaign looks at enforcement from a new perspective. Drivers who are pulled over by a police officer may see a fine, a demerit point or a suspended licence, but the police officer sees a crash avoided, a life saved and a door they do not need to knock on to deliver bad news. By using enforcement to change behaviours, this campaign supports the general deterrence effect of the WA Police Force.



## Significant issues impacting the Road Safety Commission



### New technology

New technology has significant potential to make our drivers, vehicles and roads safer. The Road Safety Commission is positioning itself to keep pace with existing technology and embrace emerging technology that can improve road safety outcomes. The ability to collect, integrate and analyse timely, quality road safety data from existing and emerging sources is essential to better understanding and influencing driver behaviour. The data that the technology produces and having the expertise to harness it is fundamental to this outcome. The Road Safety Commission is striving to build this capability and capacity to assist in the implementation of new, data-driven road safety solutions. This includes work to gain access to and integrate more relevant data and provide a coordinated approach to data improvement and sharing, in line with other whole-of-government projects and Commonwealth obligations. Attracting innovation and pursuing incremental improvements in our technologies is an important part of achieving our driver behaviour change aspirations.

### Regional road safety

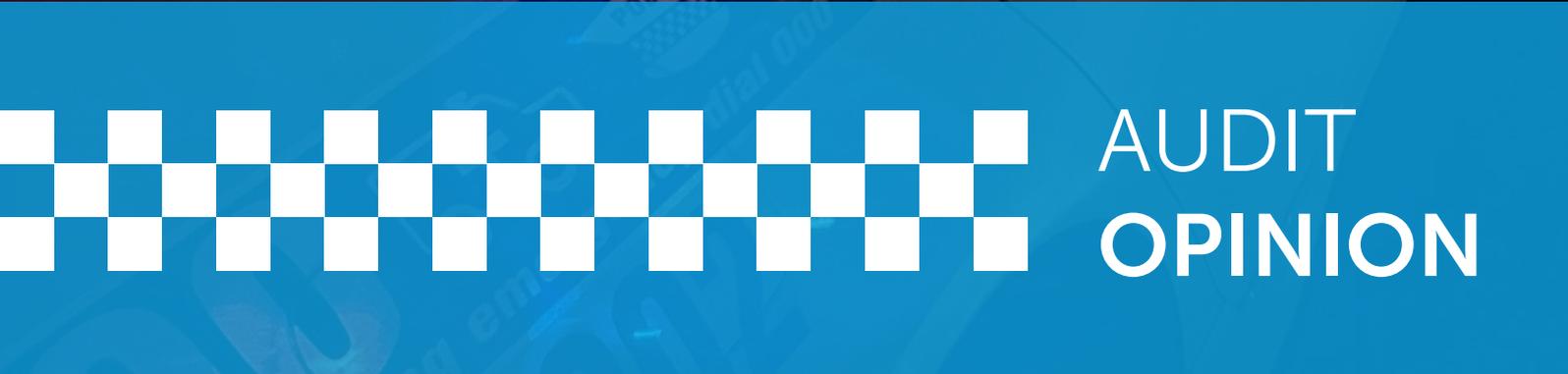
Regional roads are overrepresented in the State's road trauma statistics and continue to present a significant challenge in our efforts to achieve the aims of the *Driving Change* strategy. Of the 175 fatalities in 2022, 105 people died in crashes on rural roads outside regional urban areas. High speed, rural roads accounted for 90 percent of the regional road deaths in 2022. The Regional Road Safety Program is improving safety through treatments including audible edge lines and centre lines, and the widening and sealing of road shoulders. The Safety Camera Trial revealed an urgent need to improve driver behaviour on regional roads through greater education and enforcement, particularly targeting speed, mobile phones and seatbelts. Of concern, was the significantly higher non-compliance rates for seatbelt wearing in regional areas. Continued investment in safety camera technology in regional Western Australia is essential to reducing high-risk driver behaviour.

### Road safety culture

While serious injuries resulting from road crashes have declined, unfortunately fatalities are persisting at high levels. Recent data indicates nearly two thirds of crashes were suspected to involve speed, inattention, alcohol, fatigue or not wearing a seatbelt. This data, combined with compelling evidence from the Safety Camera Trial, indicates a need to fundamentally change the road safety culture in Western Australia. Targeted and effective road safety partnerships and education are needed to engage and empower community members of all ages and backgrounds to make sure every journey is safe. The Road Safety Commission will continue to explore opportunities to build inclusive education and engagement programs to be delivered together with a broad network of road safety partners to support the attitudes and behaviours needed to achieve a positive shift in road safety culture.

### Post-crash care

Road trauma can cause long-lasting psychological impacts and social distress for people who are bereaved or injured by road crashes, witnesses, first responders and drivers who cause crashes. Post-crash care is a key feature of supporting the community and first responders following road trauma. Over the past decade, the Road Trauma Trust Account funded Road Trauma Support Service has provided counselling to many people impacted by road crashes. Post-crash care also includes improving response times to crashes. To change the road safety culture in Western Australia we need to expand our focus on the post-crash impacts on families and the broader community.



AUDIT  
OPINION





## Auditor General

### INDEPENDENT AUDITOR'S REPORT

2023

Police Service

To the Parliament of Western Australia

## Report on the audit of the financial statements

### Opinion

I have audited the financial statements of the Police Service which comprise:

- the Statement of Financial Position at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Administered schedules comprising the Administered assets and liabilities at 30 June 2023 and the Administered income and expenses by service for the year then ended
- 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 Police Service for the year ended 30 June 2023 and the financial position at the end of that period
- 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 believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Emphasis of matter – Road Trauma Trust Account

I draw attention to Note 9.11 to the financial statements, which states that the Police Service did not obtain subsequent confirmation of the Minister's decision on the projects to be funded by the Road Trauma Trust Account before making payments. My opinion is not modified in respect of this matter.

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7<sup>th</sup> Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

## Responsibilities of the Commissioner for the financial statements

The Commissioner is responsible for:

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

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

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

## Auditor's responsibilities for the audit of the financial statements

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

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

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at

[https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

## Report on the audit of controls

### Qualified Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Police Service. The controls exercised by the Commissioner are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the controls exercised by the Police Service 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 the State's financial reporting framework during the year ended 30 June 2023.

### Basis for qualified opinion

I identified the following weaknesses in controls:

#### Procurement to pay processes

I identified significant weaknesses in the procurement controls designed and implemented by the Police Service. In particular, the use of purchase orders was not mandated, there were many instances where appropriate segregation of duties between ordering, receiving, incurring and certifying could not be demonstrated and authorisation limits for incurring and certifying officers were not established. In addition, I also identified several instances where purchases were incurred or certified by an officer without a delegation to do so. Consequently, controls to prevent incorrect or fraudulent payments and ordering of inappropriate or unnecessary goods and services were inadequate throughout 2022-23.

#### Payroll

There were significant weaknesses in payroll controls designed and implemented by the Police Service. These weaknesses could result in salary errors such as overpayments and payments to individuals who are not entitled to receive payment. Consequently, controls to prevent invalid and inaccurate payroll payments were inadequate throughout 2022-23.

#### Special purpose account – Road Trauma Trust Account

There were significant weaknesses in controls over the approval of payments from the Road Trauma Trust Account (RTTA) designed and implemented by the Police Service. The Police Service did not obtain the Minister's final determination of the projects to be funded from the RTTA for 2022-23 before making payments. Consequently, controls to ensure that payments out of this special purpose account are appropriately approved in line with legislative requirements were inadequate throughout 2022-23.

### The Commissioner's responsibilities

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

## Auditor General's responsibilities

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

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

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

## Limitations of controls

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

## Report on the audit of the key performance indicators

### Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Police Service for the year ended 30 June 2023. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Police Service are relevant and appropriate to assist users to assess the Police Service's performance and fairly represent indicated performance for the year ended 30 June 2023.

### The Commissioner's responsibilities for the key performance indicators

The Commissioner is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal controls as the Commissioner determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Commissioner is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instructions 904 *Key Performance Indicators*.

## Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity'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 management relating to the report on financial statements, controls and key performance indicators

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

## Other information

The Commissioner is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial statements, key performance indicators and my auditor's report.

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

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

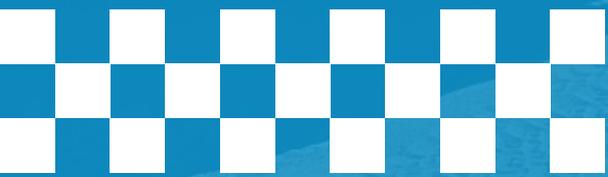
If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there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

## **Matters relating to the electronic publication of the audited financial statements and key performance indicators**

The auditor's report relates to the financial statements and key performance indicators of the Police Service for the year ended 30 June 2023 included in the annual report on the Police Service's website. The Police Service's management is responsible for the integrity of the Police Service's website. This audit does not provide assurance on the integrity of the Police Service's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Grant Robinson  
Assistant Auditor General Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
20 September 2023

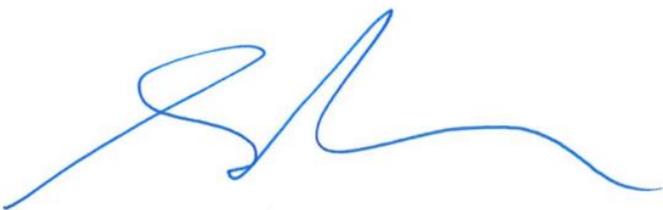


# KEY PERFORMANCE INDICATORS

## CERTIFICATION

FOR THE YEAR ENDED 30 JUNE 2023

I hereby certify that the Key Performance Indicators are based on proper records, are relevant and appropriate for assisting users to assess the Police Service's performance, and fairly represent the performance of the Police Service for the financial year ended 30 June 2023.



**Col Blanch APM**  
**Commissioner of Police**  
**19 September 2023**

## INTRODUCTION

Under the provisions of the *Financial Management Act (2006)*, agencies are required to disclose, in their annual report, key effectiveness and efficiency indicators that provide information on the extent to which agency-level government desired outcomes have been achieved, or contributed to, through the delivery of services and the allocation of resources.

Key Performance Indicators (KPIs) form part of the Western Australian Government’s performance management framework, referred to as outcome-based management (OBM). OBM is the formal mechanism that ensures agencies are:

- reporting their KPIs;
- accountable to the WA Parliament;
- transparent to the general public;
- achieving the government’s goals; and
- delivering the government’s desired outcomes across the public sector.

Treasurer’s Instruction 904 prescribes the mandatory requirements of OBM for government agencies.

KPIs enable performance to be measured, monitored, evaluated, reported and improved. They play a key role in managing strategic and operational performance at all levels within the WA Police Force.

## OUTCOME-BASED MANAGEMENT FRAMEWORK

The table below summarises the WA Police Force outcomes and services that contribute to meeting the high-level government goal.

<b>Government Goal</b>	<b>Outcomes</b> (What we sought to achieve)	<b>The services we provided</b>
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive	Outcome 1: Contribute to community safety and security	Service 1: Metropolitan policing services Service 2: Regional and remote policing services Service 3: Specialist policing services
	Outcome 2: Improve coordination and community awareness of road safety in Western Australia	Service 4: Road Safety Commission

The performance of the WA Police Force is measured through KPIs comprised of effectiveness and efficiency indicators. Effectiveness indicators provide information about the extent to which the agency is achieving its outcomes, while efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

**Outcome 1** is assessed through 11 key effectiveness indicators and three key efficiency indicators. The indicators for Outcome 1 align with national police performance indicators published in the Report on Government Services, and the balanced scorecard concept that considers performance based on community demand, organisational capacity, internal process, customer satisfaction and confidence, and financial perspectives.

**Outcome 2** is assessed through one key effectiveness indicator and two key efficiency indicators.

## Key Effectiveness Indicators

### Outcome 1: Contribute to community safety and security

#### Community Demand

- KPI 1: Rate of offences against the person (excluding family violence-related offences) per 100,000 people  
 KPI 2: Rate of offences against property (excluding family violence-related offences) per 100,000 people

#### Organisational Capacity

- KPI 3: Percentage of sworn police officer hours available for frontline policing duties

#### Internal Process

- KPI 4: Percentage of priority 1 and 2 incidents in the metropolitan area responded to within 12 minutes  
 KPI 5: Percentage of priority 3 incidents in the metropolitan area responded to within 60 minutes  
 KPI 6: Percentage of family and domestic-related incidents where an offender was processed for an offence against the person within 7 days  
 KPI 7: Percentage of offences against the person investigations finalised within 60 days  
 KPI 8: Percentage of offences against property investigations finalised within 30 days  
 KPI 9: Percentage of traffic law enforcement contacts made by police officers that target 'Category A' offences <sup>(a)</sup>

#### Customer Satisfaction and Confidence

- KPI 10: Percentage of the community who were 'satisfied' or 'very satisfied' with the service received during their most recent contact with police  
 KPI 11: Percentage of the community who 'agreed' or 'strongly agreed' that they have confidence in police

### Outcome 2: Improve coordination and community awareness of road safety in Western Australia

#### Road Safety

- KPI 12: Effectiveness of road safety awareness campaigns

#### Note:

- (a) Category A' offences include: driving under the influence of alcohol/drugs, careless/dangerous/reckless driving, non-speed camera speeding offences, no authority to drive/unlicensed vehicle, use of mobile phones whilst driving, intersection/fail to stop offences and not wearing seatbelts/restraints/helmets.

## Key Efficiency Indicators

The four services of the WA Police Force are aligned to the organisational structure and assessed through five key efficiency indicators as shown in the table below.

### Outcome 1: Contribute to community safety and security

- |  |  |
|--|--|
| Service 1: Metropolitan policing services        | Average cost of metropolitan policing services per person in the Perth metropolitan area |
| Service 2: Regional and remote policing services | Average cost of regional and remote policing services per person in regional WA          |
| Service 3: Specialist policing services          | Average cost of specialist policing services per person in WA                            |

### Outcome 2: Improve coordination and community awareness of road safety in Western Australia

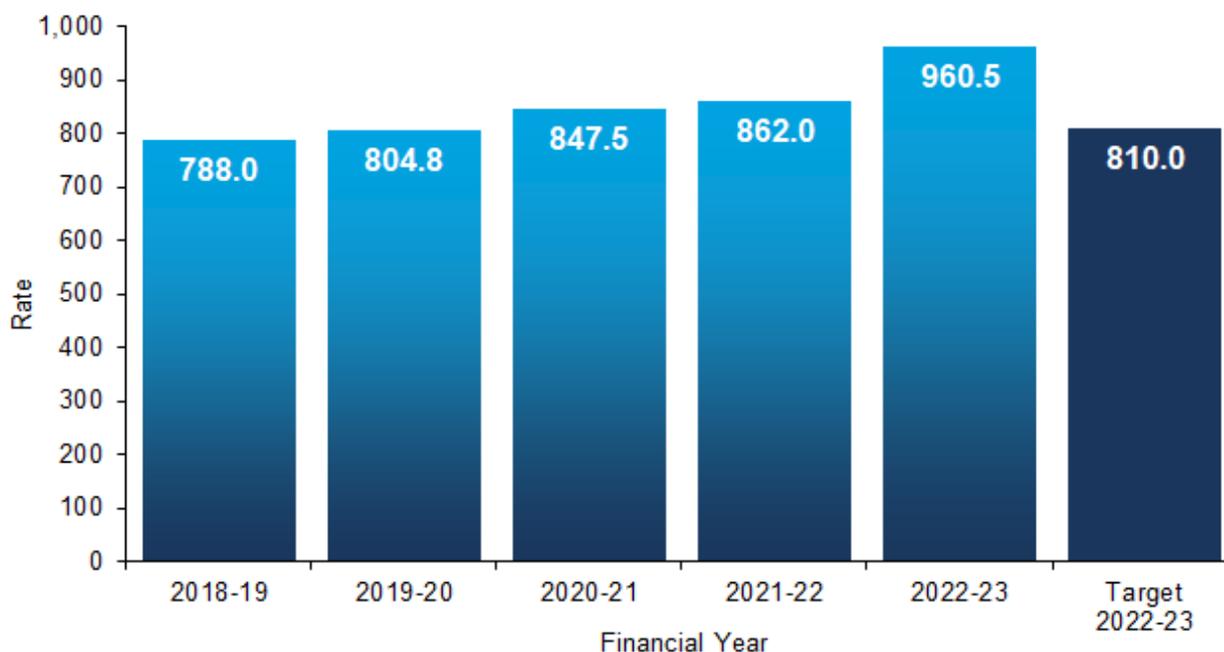
- |                                   |   |
|-----------------------------------|---|
| Service 4: Road Safety Commission | Percentage of Road Safety Commission projects completed on time   |
|                                   | Percentage of Road Safety Commission projects completed on budget |

## KEY EFFECTIVENESS INDICATORS

### Outcome 1: Contribute to community safety and security

#### COMMUNITY DEMAND

**KPI 1: Rate of offences against the person (excluding family violence-related offences) per 100,000 people, 2018-19 to 2022-23 <sup>(a)(b)(c)(d)</sup>**



#### Why is this a key indicator of WA Police Force performance?

The WA Police Force undertakes a range of policing activities that combat the incidence and prevalence of crime, thereby contributing to community safety and security. These activities include: crime prevention, intelligence analysis, responding to and investigating offences, apprehending offenders and supporting the judicial process.

The WA Police Force also collaborates with other agencies to disrupt criminal activities and address causal factors that influence crime.

'Offences against the person' is a major offence reporting category that includes: homicide, assault, sexual offences, threatening behaviour, deprivation of liberty and robbery.

Family violence is subject to different drivers and reporting trends than other offences against the person and is therefore excluded from this indicator.

#### How is this indicator derived?

The rate of offences against the person (excluding family violence-related offences) per 100,000 people is calculated by multiplying the number of recorded offences by 100,000 and dividing this figure by the WA Estimated Resident Population as at 31 December (mid-point of the financial year).

The use of a rate of offences per 100,000 people is an internationally recognised standard for comparing the prevalence of crime over time and between different geographical areas.

A low or decreasing rate of offences below the target is desirable.

#### What does this indicator show?

The 2022-23 rate was 18.6 percent above the target. The rate increased compared with the previous year's rate.

# KEY PERFORMANCE INDICATORS

The increase in 2022-23 compared with 2021-22 is mainly due to an increase in assault (non-family) offences and also robbery and threatening behaviour (non-family).

Alcohol is a notable contributing factor to violent offences including assault (non-family) in both metropolitan and regional areas. The WA Police Force invests additional resources to support communities experiencing violence through highly visible operations including Regional Shield, Heat Shield and NightSafe.

The WA Police Force works closely with other agencies to encourage the reporting of sexual offences and support victim safety.

**Notes:**

- (a) This indicator is based on selected recorded offences reported to or becoming known to police and resulting in the submission of an incident report in the Frontline Incident Management System (IMS). It excludes a number of other offences against statute laws of this State and the Commonwealth. The number of reported offences is not within the direct control of the police.
- (b) Recorded offences are offences reported to or becoming known to police within the relevant period that have not been recorded with an offence outcome of: 'No Criminal Offence', 'Offence Substituted', 'False Report', 'Mistakenly Reported', or 'Entered in Error'. That is: statistics exclude offences that have been determined to be non-substantiated or that have been substituted for another offence.
- (c) Counting Rules have been applied which exclude facilitation and duplication offences in specific circumstances. These rules are applied to certain reporting categories (typically those known to have been prone to over-recording of offences historically) to provide a more accurate picture of crime volumes and trends. Counting Rules are applied historically to ensure comparability.
- (d) The number of recorded offences for the financial year comprises all offences reported to or becoming known to police during that period and may include recorded offences committed during earlier periods.

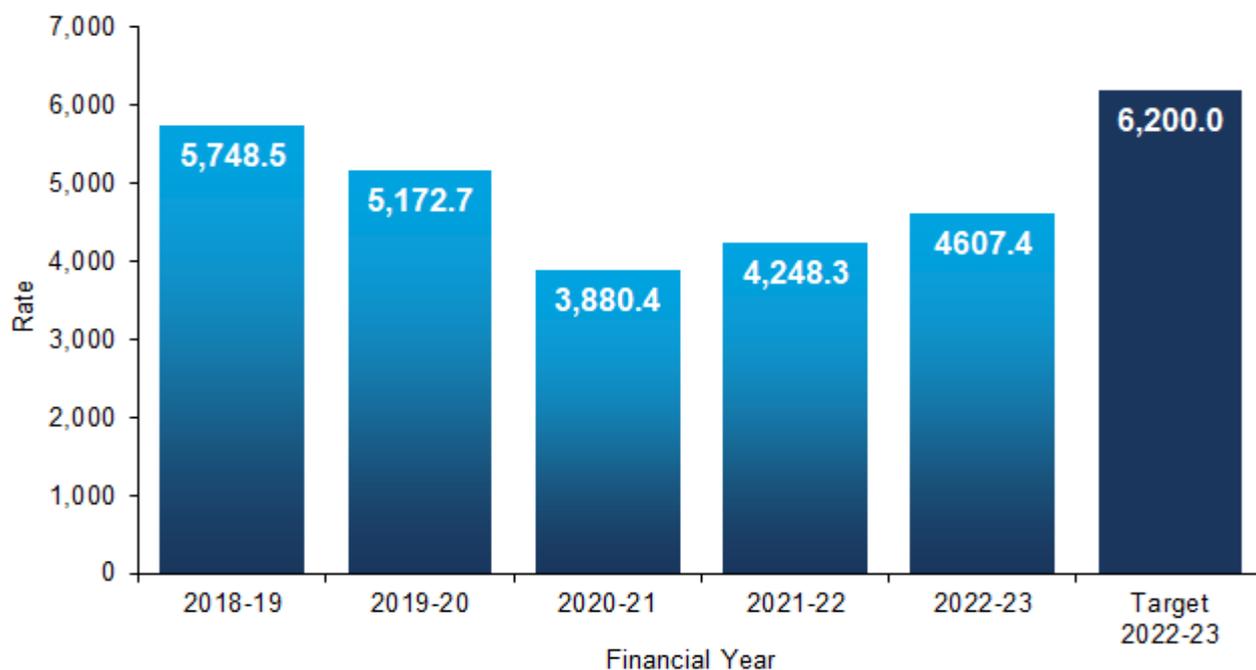
**Sources:**

WA Police Force, Frontline Incident Management System.

Australian Bureau of Statistics, National, state and territory population as at 31 December 2022.

# KEY PERFORMANCE INDICATORS

## KPI 2: Rate of offences against property (excluding family violence- related offences) per 100,000 people, 2018-19 to 2022-23 <sup>(a)(b)(c)(d)</sup>



### Why is this a key indicator of WA Police Force performance?

The WA Police Force undertakes a range of policing activities that combat the incidence and prevalence of crime thereby contributing to community safety and security. These activities include crime prevention, intelligence analysis, responding to and investigating offences, apprehending offenders and supporting the judicial process.

The WA Police Force also collaborates with other agencies to disrupt criminal activities and address causal factors that influence crime.

'Offences against property' is a major offence reporting category that includes: burglary, stealing of motor vehicle, stealing, arson, and property damage.

Family violence is subject to different drivers and reporting trends than other offences against property and is therefore excluded from this indicator.

### How is this indicator derived?

The rate of offences per 100,000 people is calculated by multiplying the number of recorded offences against property by 100,000 and dividing this figure by the WA Estimated Resident Population as at 31 December (mid-point of the financial year).

The use of a rate of offences per 100,000 people is an internationally recognised standard for comparing the prevalence of crime over time and between different geographical areas.

A low or decreasing rate of offences below the target is desirable.

### What does this indicator show?

The 2022-23 rate was 25.7 percent below the target. The rate increased compared with the previous year's rate.

The increase in 2022-23 compared with 2021-22 is mainly due to an increase in stealing offences. Overall the rate of offences against property (excluding family violence-related offences) remains below the rate observed prior to the start of the COVID-19 pandemic in March 2020.

The WA Police Force focuses its effort on maintaining the suppression in property crime that occurred during periods of the COVID-19 emergency measures. High visibility presence in retail hot spots, including engagement with retail operators to encourage target hardening, has provided both

rapid response and deterrence.

Rapid Apprehension Squad and Regional Operations Group work with Rapid High Harm Offender Response across the Metropolitan Region, providing a dynamic capability to respond to prolific, high harm offenders who often cross District boundaries.

Operation Regional Shield has been deployed into Regional WA including the Kimberley and Pilbara Districts.

**Notes:**

- (a) This indicator is based on selected recorded offences reported to or becoming known to police and resulting in the submission of an incident report in the Frontline Incident Management System (IMS). It excludes a number of other offences against statute laws of this State and the Commonwealth. The number of reported offences is not within the direct control of the police.
- (b) Recorded offences are offences reported to or becoming known to police within the relevant period that have not been recorded with an offence outcome of: 'No Criminal Offence', 'Offence Substituted', 'False Report', 'Mistakenly Reported', or 'Entered in Error'. That is: statistics exclude offences that have been determined to be non-substantiated or that have been substituted for another offence.
- (c) Counting Rules have been applied which exclude facilitation and duplication offences in specific circumstances. These rules are applied to certain reporting categories (typically those known to have been prone to over-recording of offences historically) to provide a more accurate picture of crime volumes and trends. Counting Rules are applied historically to ensure comparability.
- (d) The number of recorded offences for the financial year comprises all offences reported to or becoming known to police during that period and may include recorded offences committed during earlier periods.

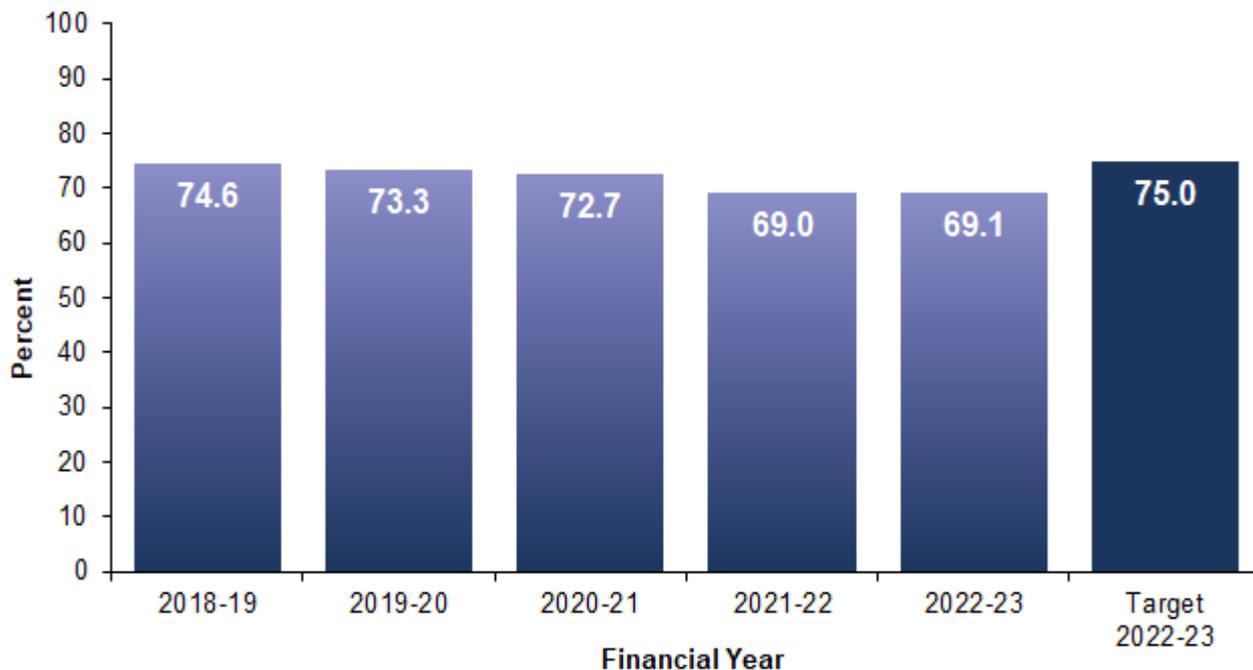
**Sources:**

WA Police Force, Frontline Incident Management System.

Australian Bureau of Statistics, National, state and territory population as at 31 December 2022.

## ORGANISATIONAL CAPACITY

**KPI 3: Percentage of sworn police officer hours available for frontline policing duties, 2018-19 to 2022-23** <sup>(a)(b)(c)(d)</sup>



### Why is this a key indicator of WA Police Force performance?

The percentage of sworn police officer hours available for frontline policing duties can be used as a measure of the effectiveness of the agency in achieving its outcome of contributing to community safety and security.

This indicator shows – of all sworn police officer hours (not including annual and long service leave) within reporting period – the proportion of those hours used for frontline policing duties.

### How is this indicator derived?

The indicator is calculated by expressing the actual number of sworn police officer hours used for frontline policing duties as a percentage of the number of baseline hours. Baseline hours are the total number of sworn police officer hours less annual and long service leave hours taken.

The number of sworn police officer hours available for frontline policing duties excludes Police Auxiliary Officers, senior police officer hours (Superintendents and above), non-operational unit police officer hours, permanently or temporarily non-operational police officers<sup>(b)</sup>, and variable frontline police officer personal leave (sick leave, carers leave, COVID-19 sick/quarantine leave etc.) hours. Overtime hours worked by frontline police officers are included in the number of hours available for frontline policing duties.

Frontline policing duties are conducted by police officers attached to organisational units that have been deemed to be 'frontline'. For the purpose of this indicator, an organisational unit is classified as 'frontline' if:

- the unit is comprised of operational police officers
- the unit is delivering a police or police-related service, and
- the police or police-related service is delivered directly to members of the public, predominantly face-to-face or via an electronic communication device.

Some examples of the types of frontline organisational units include: police stations and multi-functional police facilities, district detective offices, district family violence teams, district forensic investigation, district traffic, Traffic Enforcement Group, Breath and Drug Operations, Homicide Squad, Organised Crime Squad, Liquor Enforcement Unit, Emergency Operations Unit, Canine

Section, Mounted Section, Tactical Response Group, and Water Police.

A high or increasing percentage above the target is desirable.

## What does this indicator show?

The 2022-23 result was 5.9 percentage points below the target. The result increased compared with the previous year's result. A contributing factor to the below target result was an increase in COVID-19 sick/quarantine leave.

The WA Police Force implemented appropriate COVID-19 infection control measures for officers from the onset of the pandemic and has adjusted in line with health advice.

## Notes:

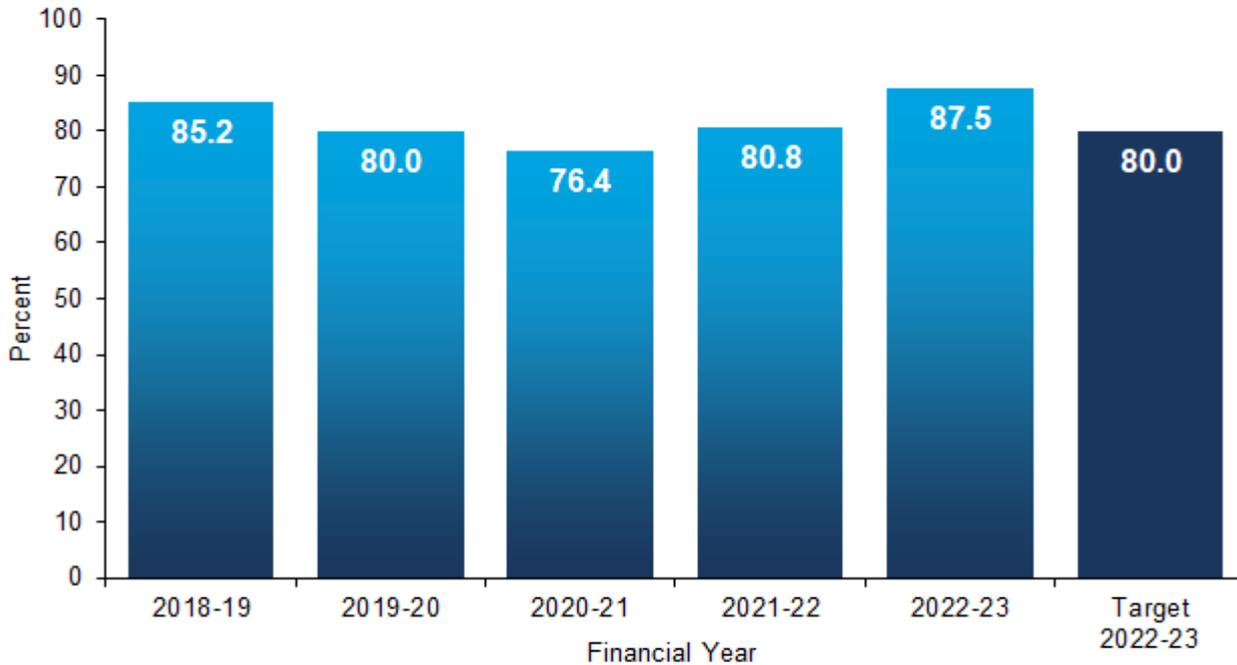
- (a) Sworn police officers include Aboriginal Police Liaison Officers.
- (b) Sworn police officer hours available for frontline policing duties exclude: Police Auxiliary Officers, sworn police officers of the rank of Superintendent and above, sworn police officers who are permanently or temporarily non-operational, and sworn police officers working in non-operational/non-frontline areas e.g. Professional Standards, Asset Management, Finance and Business Services, Strategy and Legal, Business Information Systems, Custodial and Mental Health, Prosecuting Services (including district prosecuting), Intelligence (including District Intelligence Units and Traffic Intelligence), Human Resources, Professional Development (including district training officers), Media and Corporate Communications, and Office of Commissioner.
- (c) This indicator does not currently take into account the impact of training on the hours available for frontline policing duties.
- (d) The performance of this indicator was under-reported in the 2022 Annual Report. The result for the 2021-22 financial has been amended from 64.5% to 69.0%.

## Sources:

WA Police Force Resource Management Information System (RMIS), payroll data.

## INTERNAL PROCESS

### KPI 4: Percentage of priority 1 and 2 incidents in the metropolitan area responded to within 12 minutes, 2018-19 to 2022-23 <sup>(a)(b)</sup>



#### Why is this a key indicator of WA Police Force performance?

The WA community expects that the police will respond promptly to calls for police assistance.

On receiving the call, the WA Police Force allocates a response priority to the incident according to its level of seriousness. Priority 1 incidents pose an imminent threat to life or involve a serious offence/incident in progress that requires urgent attendance. Priority 2 incidents involve situations that require immediate attendance such as a serious offence/incident in progress.

The ability of the WA Police Force to respond in a timely and appropriate manner to such incidents directly and indirectly contributes to community safety and security.

The WA Police Force acknowledges that not all incidents can be responded to within the specified timeframe, but aims to respond to 80 percent of priority 1 and 2 incidents within 12 minutes in the Perth metropolitan area.

The main considerations in responding to all incidents are the safety of the community and police officers, and the quality of the response. Response times are therefore considered to be only one aspect of police performance when responding to incidents. Response times are affected by many factors including the number of available police, existing tasking demands and priorities, road and weather conditions.

#### How is this indicator derived?

The indicator is calculated by expressing the number of priority 1 and 2 incidents that are responded to within 12 minutes as a percentage of the total number of valid priority 1 and 2 incidents in the Perth metropolitan area. <sup>(a)(b)</sup>

A high or increasing percentage above the target is desirable.

#### What does this indicator show?

The 2022-23 result was 7.5 percentage points above the target. The result improved compared with the previous year's result.

Response times became the focus from late 2021 to early 2022 to meet the increasing demand for

front line response following changes in COVID-19 emergency measures. The Metropolitan Region has scrutinised rosters to ensure officers are deployed at the times of peak demand across the week. Furthermore, in real time, the State Communications Division and District Operations Supervisors direct resources to locations in need.

Targeted operations including Heat Shield and NightSafe allow flexible deployment of officers, enhancing response capability at high demand locations and times. OneForce mobile technology enables officers to conduct more business from their vehicles, with dividends in terms of availability for response, investigations and visibility.

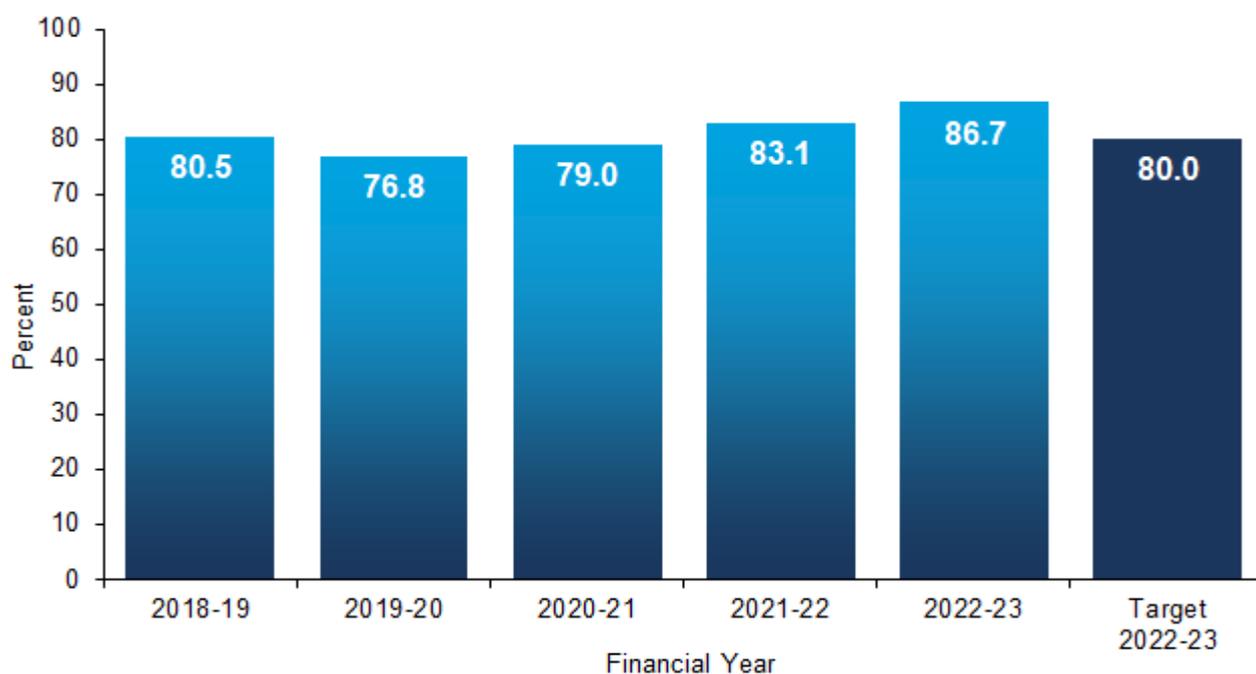
**Notes:**

- (a) To provide an accurate indication of response times, the following incident types have been excluded from calculations, as they do not contribute to measuring service delivery and/or have the potential to skew results:
- Scheduled Events, which are incidents created for attendance at a later time or date, e.g. curfew checks and Royal Flying Doctor Service escorts;
  - Field Initiated Incidents, which are deemed 'arrived' at the time of initiating the Computer Aided Dispatch system (CAD) incident, e.g. pursuits or any incident created directly by a unit from their electronic device;
  - Change of Incident Response Priority, where incidents are subject to a priority upgrade, e.g. priority 3 to priority 2, the applicable response target time becomes that of the new priority group, however the target response time for that priority may already have expired;
  - Incidents with no recorded arrival at scene time, which may occur due to a number of circumstances; and
  - Incidents where there is no police attendance – matter dealt with other than by police attending the location.
- (b) The response time has been calculated from the time the incident was submitted in the CAD system by the Call Agent to the time of arrival of the first resource at the scene. The response time does not include the time taken by the Call Agent to obtain critical information from the caller such as the attend location in order to submit the incident. The response times of other resources that may also attend the same incident are excluded.

**Sources:**

WA Police Force, Computer Aided Dispatch (CAD) Premier One system.

## KPI 5: Percentage of priority 3 incidents in the metropolitan area responded to within 60 minutes, 2018-19 to 2022-23 <sup>(a)(b)</sup>



### Why is this a key indicator of WA Police Force performance?

The WA community expects that the police will respond promptly to calls for police assistance.

On receiving the call, the WA Police Force allocates a response priority to the incident according to its level of seriousness. Priority 3 incidents include an offence in progress/suspect at scene or the preservation of evidence and requires routine attendance.

The ability of the WA Police Force to respond in a timely and appropriate manner to such incidents directly and indirectly contributes to community safety and security.

The WA Police Force acknowledges that not all incidents can be responded to within the specified timeframe but aims to respond to 80 percent of priority 3 incidents within 60 minutes in the Perth metropolitan area.

The main considerations in responding to all incidents are the safety of the community and police officers, and the quality of the response. Response times are therefore considered to be only one aspect of police performance when responding to incidents. Response times are affected by many factors including the number of available police, existing tasking demands and priorities, road and weather conditions.

### How is this indicator derived?

The indicator is calculated by expressing the number of priority 3 incidents that are responded to within 60 minutes as a percentage of the total number of valid priority 3 incidents in the Perth metropolitan area. <sup>(a)(b)</sup>

A high or increasing percentage above the target is desirable.

### What does this indicator show?

The 2022-23 result was 6.7 percentage points above the target. The result improved compared with the previous year's result.

Response times became the focus from late 2021 to early 2022 to meet the increasing demand for front line response following changes in COVID-19 emergency measures. The Metropolitan Region has scrutinised rosters to ensure officers are deployed at the times of peak demand across the

week. Furthermore, in real time, the State Communications Division and District Operations Supervisors direct resources to locations in need.

Targeted operations including Heat Shield and NightSafe allow flexible deployment of officers, enhancing response capability at high demand locations and times. OneForce mobile technology enables officers to conduct more business from their vehicles, with dividends in terms of availability for response, investigations and visibility.

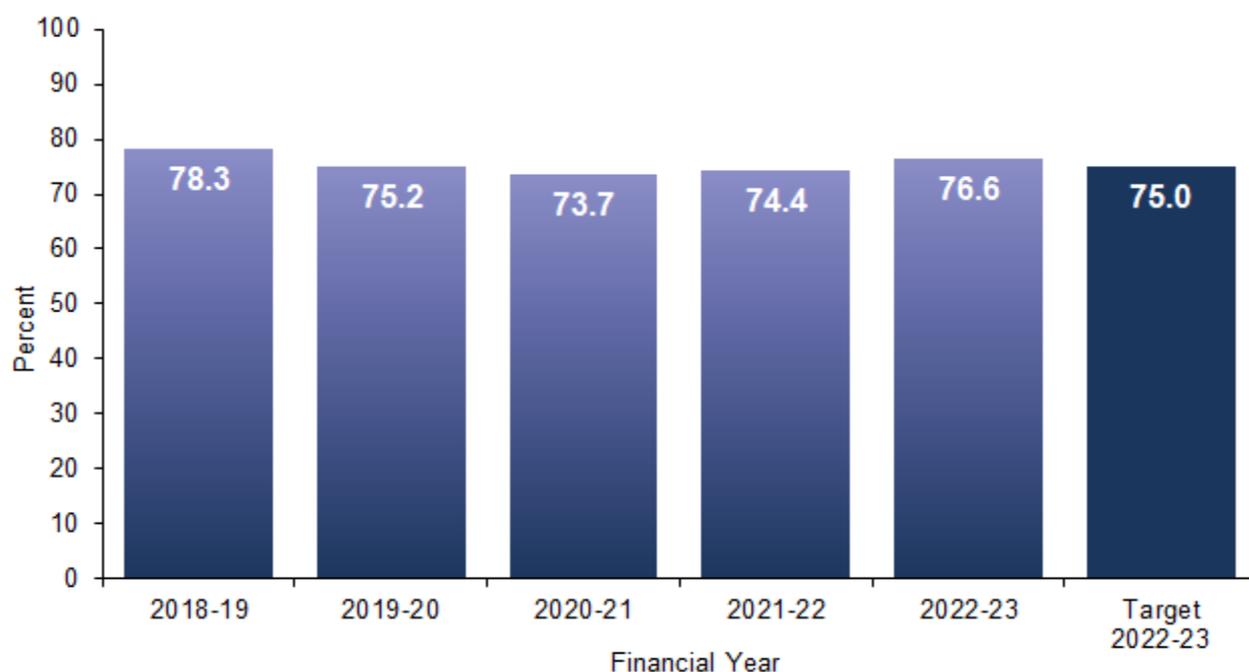
**Notes:**

- (a) To provide an accurate indication of response times, the following incident types have been excluded from calculations, as they do not contribute to measuring service delivery and/or have the potential to skew results:
- Scheduled Events, which are incidents created for attendance at a later time or date, e.g. curfew checks and Royal Flying Doctor Service escorts;
  - Field Initiated Incidents, which are deemed 'arrived' at the time of initiating the Computer Aided Dispatch system (CAD) incident, e.g. pursuits or any incident created directly by a unit from their electronic device;
  - Change of Incident Response Priority, where incidents are subject to a priority upgrade, e.g. priority 3 to priority 2, the applicable response target time becomes that of the new priority group, however the target response time for that priority may already have expired;
  - Incidents with no recorded arrival at scene time, which may occur due to a number of circumstances; and
  - Incidents where there is no police attendance – matter dealt with other than by police attending the location.
- (b) The response time has been calculated from the time the incident was submitted in the CAD system by the Call Agent to the time of arrival of the first resource at the scene. The response time does not include the time taken by the Call Agent to obtain critical information from the caller such as the attend location in order to submit the incident. The response times of other resources that may also attend the same incident are excluded.

**Sources:**

WA Police Force, Computer Aided Dispatch (CAD) Premier One system.

## KPI 6: Percentage of family and domestic-related incidents where an offender was processed for an offence against the person within 7 days, 2018-19 to 2022-23 <sup>(a)(b)(c)(d)(e)(f)(g)</sup>



### Why is this a key indicator of WA Police Force performance?

This indicator reflects the WA Police Force's obligation to investigate family violence matters as defined under the *Restraining Orders Act 1997*.

When responding to reports of family and domestic violence, the priorities of the WA Police Force are victim safety and perpetrator accountability. Expedious investigation is a key strategy to achieving these priorities.

This indicator shows – of all incidents within the reporting period for which the WA Police Force processed an offender for a family violence related offence against the person – the proportion of those incidents for which the offender was processed within 7 days.

### How is this indicator derived?

This indicator relates to family related incidents recorded in the WA Police Force Frontline Incident Management System where an offender has been processed (e.g. arrested, summonsed) for an offence against the person. Offences against the person include: homicide, assault, sexual offences, threatening behaviour, deprivation of liberty and robbery.

The indicator is calculated by expressing the number of family related incidents where an offender was processed for one or more offences against the person within 7 days as a percentage of the total number of family related incidents where an offender was processed for one or more offences against the person during the reporting period.

A high or increasing percentage above the target is desirable.

### What does this indicator show?

The 2022-23 result was 1.6 percentage points above the target. The result improved compared with the previous year's result.

While expedious investigation is a key strategy to support victim safety and hold perpetrators accountable – processing an offender within 7 days is not appropriate or feasible in every case.

Multiple factors contribute to effective family violence investigations including establishment of victim confidence in the safety of the process and the availability of admissible evidence to

substantiate a charge.

Prosecution relies upon willing and sustained engagement by the victim in the prosecution process, and various factors independent of police can influence that decision.

The WA Police Force faces the prevalence and impact of family violence in the community. Family violence is a focus of District command meetings and each District has a Family Violence Team. These teams are predominantly co-located with the Department of Communities and non-government family violence services agencies, fostering cooperation and coordination between agencies to better support victims.

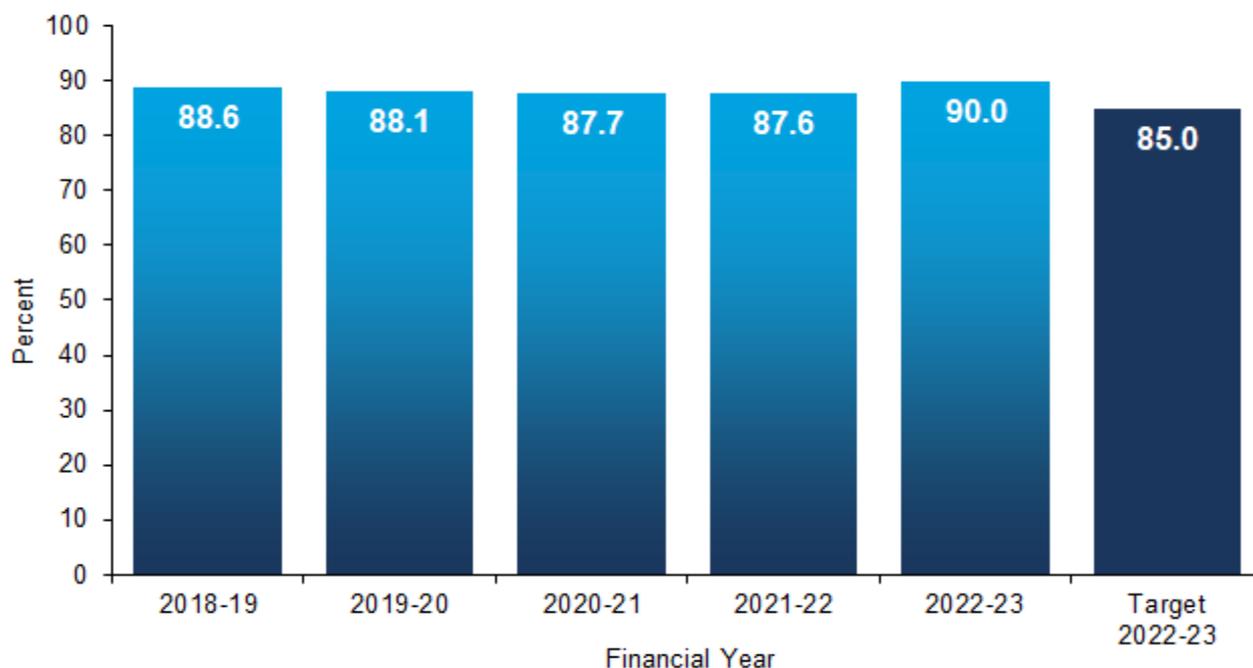
**Notes:**

- (a) This indicator is based on selected recorded offences reported to or becoming known to police, and resulting in the submission of an incident report in the Frontline Incident Management System (IMS). It excludes a number of other offences against statute laws of this State and the Commonwealth. The number of reported offences is not within the direct control of the police.
- (b) Recorded offences are offences reported to or becoming known to police within the relevant time period that have not been recorded with an offence outcome of: 'No Criminal Offence', 'Offence Substituted', 'False Report', 'Mistakenly Reported', or 'Entered in Error'. That is: statistics exclude offences that have been determined to be non-substantiated or that have been substituted for another offence.
- (c) Counting Rules have been applied which exclude facilitation and duplication offences in specific circumstances. These rules are applied to certain reporting categories (typically those known to have been prone to over-recording of offences historically) in order to provide a more accurate picture of crime volumes and trends. Counting Rules are applied historically to ensure comparability.
- (d) The number of recorded offences for the financial year comprises all offences reported to or becoming known to police during that period, and may include recorded offences committed during earlier periods.
- (e) 'Offences against the person' include: homicide, assault, sexual offences, threatening behaviour, deprivation of liberty, and robbery.
- (f) Family Violence is defined in s.5A of the *Restraining Orders Act (1997)* as:
  - a. violence, or a threat of violence, by a person towards a family member of the person; or
  - b. any other behaviour by the person that coerces or controls the family member or causes the member to be fearful.
- (g) From July 2017, a family relationship is defined for the purpose of recording incidents by the WA Police Force as immediate family, and involves:
  - Partner/ex-partner
  - Parents
  - Guardians of children
  - Children who reside or regularly stay with involved parties.Prior to July 2017, the definition included extended family such as in-laws and grandparents.

**Sources:**

WA Police Force, Frontline Incident Management System.

## KPI 7: Percentage of offences against the person investigations finalised within 60 days, 2018-19 to 2022-23 <sup>(a)(b)(c)(d)</sup>



### Why is this a key indicator of WA Police Force performance?

'Offences against the person' is a major offence reporting category that includes: homicide, assault, sexual offences, threatening behaviour, deprivation of liberty and robbery.

Applying an appropriate response, practice or procedure early in the investigation of an offence affects the investigation's effectiveness and the likelihood that it will be resolved or finalised (e.g. offender processed) within a relatively short period of time.

The percentage of offences against the person investigations that are finalised within 60 days is a key indicator of investigative effectiveness, as it reflects better practices and adherence to procedures, investigation standards, case management and attention to getting the investigation done.

Investigations of offences against the person are more complex than offences against property and therefore can take longer to finalise, hence the period of 60 days compared with 30 days for offences against property.

One of the purposes of police is to apprehend offenders, and this is usually the result of a successful investigation. Apprehending offenders may prevent further offences being committed and act as a deterrent to future criminal behaviour which contributes to community safety and security.

### How is this indicator derived?

The percentage of offences against the person investigations finalised includes family violence-related offences and is comprised of offences with the following investigation outcomes:

- Offender processed e.g. arrested, summonsed, cautioned, referred to a Juvenile Justice Team, issued a Cannabis Intervention Requirement, issued a Criminal Code Infringement Notice or issued another infringement.
- Complaint withdrawn – where the victim indicates they no longer support an investigation or charging of the offender.
- Insufficient evidence – evidence is not sufficient to proceed by way of charge against a suspect for an offence.

- Unable to proceed/charge – unable to proceed or charge based on:
  - statute of limitations, immature age or other legal impediment;
  - death of victim, suspect or key witness;
  - jurisdictional impediment;
  - diplomatic immunity; and
  - public interest – Office of the Director of Public Prosecutions direction.
- Uncleared – offence remains unresolved. Applied when it has been determined no further lines of inquiry exist or a management decision has been made not to investigate further.

Investigations into unsolved crimes can be re-opened if new information or new evidence becomes available.

The number of offences against the person investigations finalised within 60 days of being reported is expressed as a percentage of the total number of offences against the person where investigations have been finalised during the reporting period.

A high or increasing percentage above the target is desirable.

### **What does this indicator show?**

The 2022-23 result was 5.0 percentage points above the target. The result improved compared with the previous year's result.

The WA Police Force invests additional resources to support communities experiencing violence through highly visible operations including Regional Shield, Heat Shield and NightSafe. This response capability can release local officers to progress investigations.

When responding to reports of family and domestic violence, the WA Police Force's priority is victim safety and holding perpetrators accountable.

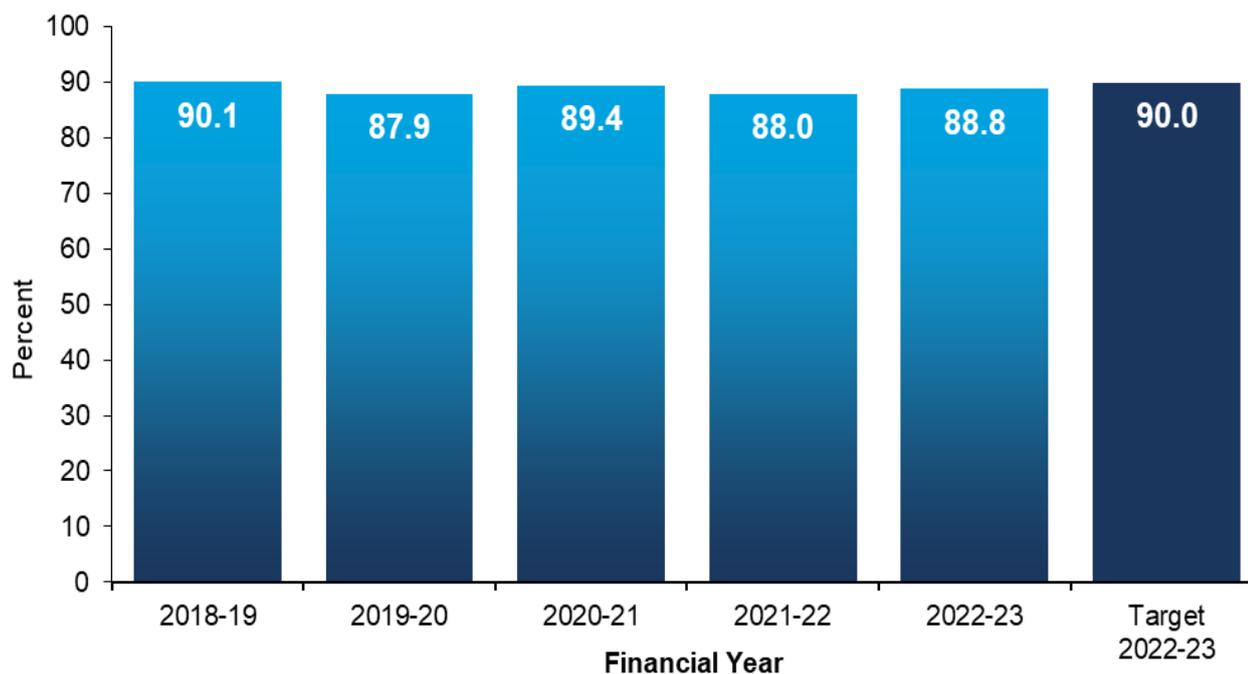
### **Notes:**

- (a) This indicator is based on selected recorded offences reported to or becoming known to police, and resulting in the submission of an incident report in the Frontline Incident Management System (IMS). It excludes a number of other offences against statute laws of this State and the Commonwealth. The number of reported offences is not within the direct control of the police.
- (b) Recorded offences are offences reported to or becoming known to police within the relevant time period that have not been recorded with an offence outcome of: 'No Criminal Offence', 'Offence Substituted', 'False Report', 'Mistakenly Reported', or 'Entered in Error'. That is: statistics exclude offences that have been determined to be non-substantiated or that have been substituted for another offence.
- (c) Counting Rules have been applied which exclude facilitation and duplication offences in specific circumstances. These rules are applied to certain reporting categories (typically those known to have been prone to over-recording of offences historically) in order to provide a more accurate picture of crime volumes and trends. Counting Rules are applied historically to ensure comparability.
- (d) The number of recorded offences for the financial year comprises all offences reported to or becoming known to police during that period, and may include recorded offences committed during earlier periods.

### **Sources:**

WA Police Force, Frontline Incident Management System.

## KPI 8: Percentage of offences against property investigations finalised within 30 days, 2018-19 to 2022-23 <sup>(a)(b)(c)(d)</sup>



### Why is this a key indicator of WA Police Force performance?

'Offences against property' is a major offence reporting category that includes: burglary, stealing of motor vehicle, stealing, arson and property damage.

Applying an appropriate response, practice or procedure early in an investigation affects the investigation's effectiveness and the likelihood that it will be resolved or finalised (e.g. offender processed) within a relatively short period of time.

The percentage of offences against property investigations that are finalised within 30 days is a key indicator of investigative effectiveness, as it reflects better practices and adherence to procedures, investigation standards, case management and attention to getting the investigation done.

Investigations of offences against property are generally less complex and have less evidence available to identify an offender than offences against the person. Therefore, they take less time to finalise, hence the period of 30 days compared with 60 days for offences against the person.

One of the purposes of police is to apprehend offenders and this is usually the result of a successful investigation. Apprehending offenders may prevent further offences being committed and act as a deterrent to future criminal behaviour which contributes to community safety and security.

### How is this indicator derived?

The percentage of offences against property investigations finalised includes family violence-related offences and is comprised of offences with the following investigation outcomes:

- Offender processed e.g. arrested, summonsed, cautioned, referred to a Juvenile Justice Team, issued a Cannabis Intervention Requirement, issued a Criminal Code Infringement Notice or issued another infringement.
- Complaint withdrawn – where the victim indicates they no longer support an investigation or charging of the offender.
- Insufficient evidence – evidence is not sufficient to proceed by way of charge against a suspect for an offence.
- Unable to proceed/charge – unable to proceed or charge based on:

- statute of limitations, immature age or other legal impediment;
  - death of victim, suspect or key witness;
  - jurisdictional impediment;
  - diplomatic immunity; and
  - public interest – Office of the Director of Public Prosecutions direction.
- **Uncleared** – offence remains unresolved. Applied when it has been determined no further lines of inquiry exist or a management decision has been made not to investigate further.

Investigations into unsolved crimes can be re-opened if new information or new evidence becomes available.

The number of offences against property investigations finalised within 30 days of being reported is expressed as a percentage of the total number of offences against property where investigations have been finalised during the reporting period.

A high or increasing percentage above the target is desirable.

### **What does this indicator show?**

The 2022-23 result was 1.2 percentage points below the target. The result improved compared with the previous year's result.

The WA Police Force focuses its effort on maintaining the suppression in property crime that occurred during periods of the COVID-19 emergency measures. High visibility presence in retail hot spots, including engagement with retail operators to encourage target hardening, has provided both rapid response and deterrence.

Rapid Apprehension Squad and Regional Operations Group work with Rapid High Harm Offender Response across the Metropolitan Region, providing a dynamic capability to respond to prolific, high harm offenders who often cross District boundaries.

Operation Regional Shield has been deployed into Regional WA including the Kimberley and Pilbara Districts.

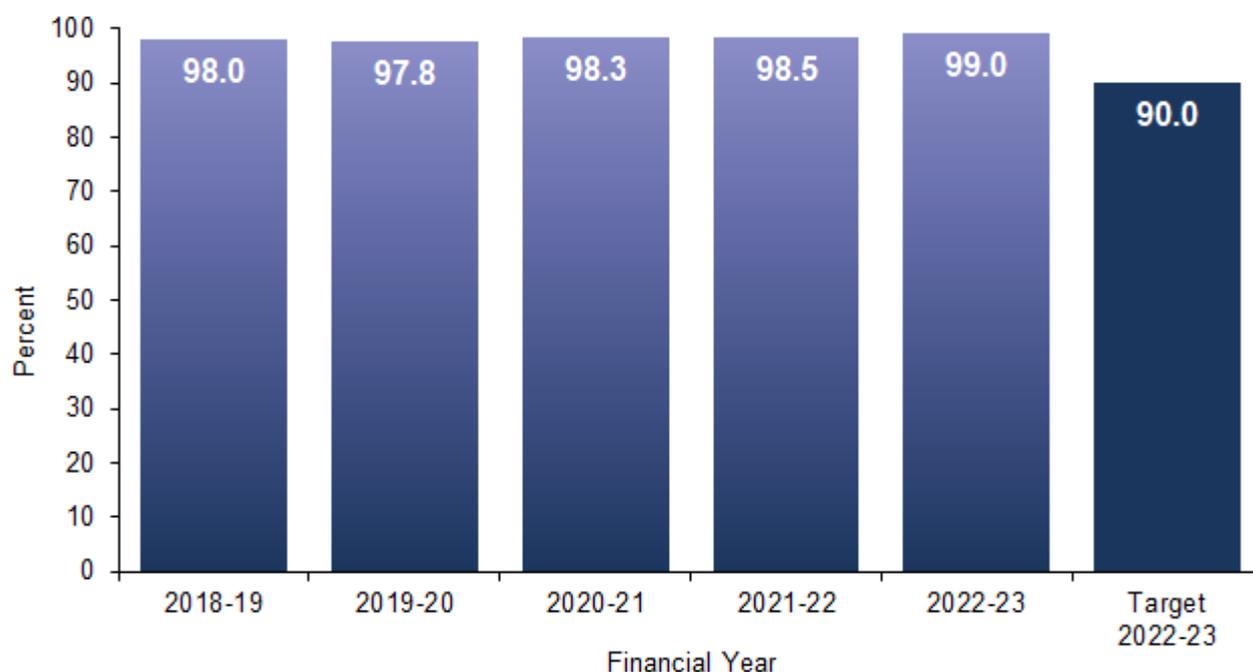
### **Notes:**

- (a) This indicator is based on selected recorded offences reported to or becoming known to police, and resulting in the submission of an incident report in the Frontline Incident Management System (IMS). It excludes a number of other offences against statute laws of this State and the Commonwealth. The number of reported offences is not within the direct control of the police.
- (b) Recorded offences are offences reported to or becoming known to police within the relevant time period that have not been recorded with an offence outcome of: 'No Criminal Offence', 'Offence Substituted', 'False Report', 'Mistakenly Reported', or 'Entered in Error'. That is: statistics exclude offences that have been determined to be non-substantiated or that have been substituted for another offence.
- (c) Counting Rules have been applied which exclude facilitation and duplication offences in specific circumstances. These rules are applied to certain reporting categories (typically those known to have been prone to over-recording of offences historically) in order to provide a more accurate picture of crime volumes and trends. Counting Rules are applied historically to ensure comparability.
- (d) The number of recorded offences for the financial year comprises all offences reported to or becoming known to police during that period, and may include recorded offences committed during earlier periods.

### **Sources:**

WA Police Force, Frontline Incident Management System.

## KPI 9: Percentage of traffic law enforcement contacts made by police officers that target 'Category A' offences, 2018-19 to 2022-23 <sup>(a)(b)(c)</sup>



### Why is this a key indicator of WA Police Force performance?

Certain road behaviours are deemed most likely to cause crashes, such as driving under the influence of alcohol/drugs, dangerous/reckless driving, speeding, unauthorised driving and use of mobile phones whilst driving, intersection offences; or contribute to the severity of injury, i.e. not wearing seatbelts/ restraints/helmets. These offences are termed 'Category A' offences.

The predominance of road safety and traffic law enforcement effort conducted by police officers is directed to these issues.

By maintaining a high proportion of enforcement effort on addressing these 'Category A' offences, the police are being effective in conducting traffic law enforcement in order to contribute to the outcome of community safety.

### How is this indicator derived?

'Category A' offences include: driving under the influence of alcohol/drugs, careless/dangerous/reckless driving, non-speed camera speeding offences, no authority to drive, use of mobile phones whilst driving, intersection offences, and not wearing seatbelts/restraints/helmets.

For the purpose of this indicator, a traffic contact includes conducting a breath/drug test, charging a road user for a traffic offence(s), or issuing a traffic infringement. As a breath/drug test is a traffic contact, any drink/drug driving charge or infringement that may result from the breath/drug test is not counted.

The number of traffic law enforcement contacts made by police officers that target 'Category A' offences is expressed as a percentage of the total number of traffic law enforcement contacts (excluding drink/drug driving charges/ infringements) during the reporting period.

A high or increasing percentage above the target is desirable.

### What does this indicator show?

The 2022-23 result was 9.0 percentage points above the target. The result improved compared with the previous year's result.

Category A offences are the most dangerous driver behaviours. WA Police Force operations concentrate on these offences to minimise serious and fatal crashes.

The Regional Enforcement Unit principally operates within 400 kilometres of Perth with operations

# KEY PERFORMANCE INDICATORS

including daily traffic patrols due to the high proportion of fatal crashes on regional roads surrounding the metropolitan area. The Capel Regional Enforcement Unit, increases traffic patrols and presence on Southwest Highways and conducts localised traffic actions.

Traffic Enforcement and Traffic Motorcycle Groups continue to provide a high visibility deterrent and enforcement presence on metropolitan roads.

Traffic Investigators investigate serious traffic offences and target known recidivist traffic offenders, and anti-social road user groups.

**Notes:**

- (a) Excludes withdrawn or cancelled infringements and deleted briefs.
- (b) In 2020-21, there was a change in the methodology for calculating this KPI. This had an insignificant impact on current and prior year results and therefore the results of prior years have not been revised. The methodology was amended to exclude infringements arising from breath tests which had inadvertently not been previously excluded in accordance with the specifications for this KPI.
- (c) For the 2022-23 financial year onwards, the definition of 'Category A' offences was broadened to include offences associated with crashes at intersections (contravening a red traffic control light; failure to stop at a stop sign; and failure to give way/stop). Caution should be used when comparing 2022-23 results with previous financial years.

**Sources:**

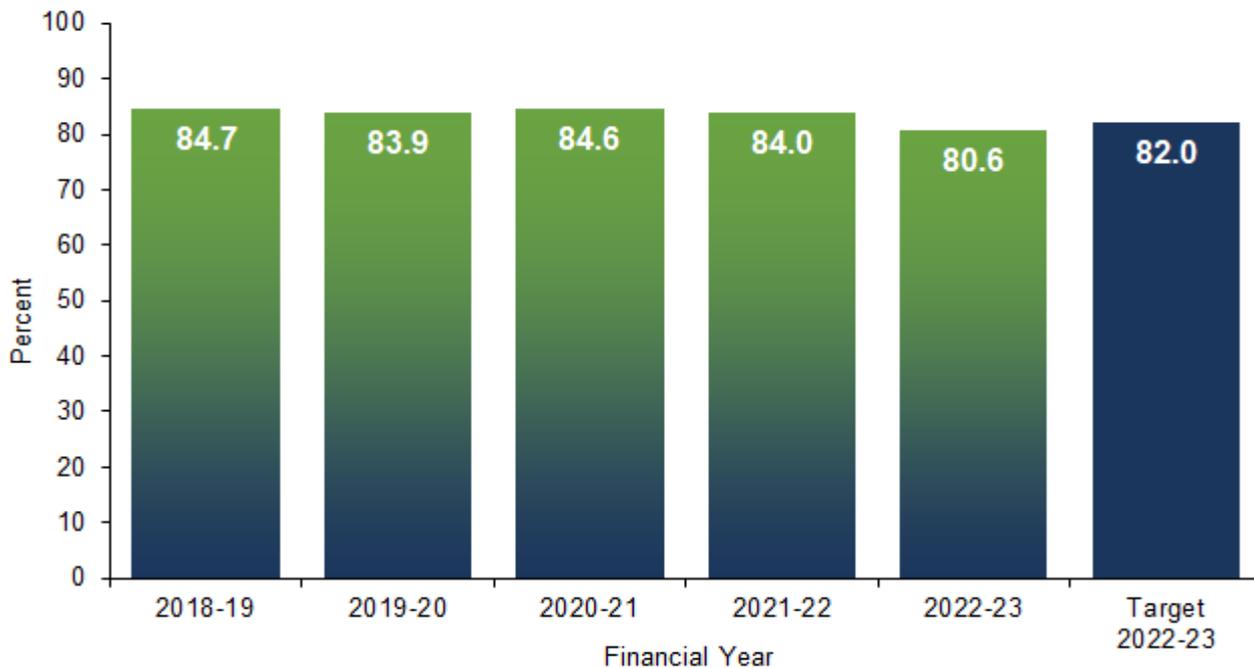
WA Police Force, Prosecution system.

WA Police Force, Image and Infringement Processing System (IIPS).

WA Police Force, Traffic Enforcement and Crash Executive Information System (TEACEIS).

## COMMUNITY SATISFACTION AND CONFIDENCE

**KPI 10: Percentage of the community who were 'satisfied' or 'very satisfied' with the service received during their most recent contact with police, 2018-19 to 2022-23 <sup>(a)(b)</sup>**



### Why is this a key indicator of WA Police Force performance?

Customer satisfaction is a widely accepted measure of organisational performance. Indicators based on community perception provide useful information about service delivery and acknowledge the importance of community engagement.

The WA community is the customer of the services provided by the WA Police Force. The extent to which those members of the community who have had contact with police during the last 12 months are satisfied with the service received during their most recent contact with police is based on personal experience. As a consequence, through their attitude, behaviour and actions, police can directly influence the level of satisfaction members of the community perceive resulting from this interaction with police.

The extent to which the community is satisfied with the service received during their most recent contact with police provides an indication of how well these services meet customer needs and expectations; and therefore the perceived effectiveness of police in contributing to community safety and security.

### How is this indicator derived?

The data for this indicator is sourced from the National Survey of Community Satisfaction with Policing.

The indicator is based on those people who had contact with police in the last 12 months and their response to the question: 'How satisfied were you with the service you received during your most recent contact with police?' The response categories are: 'very satisfied', 'satisfied', 'neither satisfied nor dissatisfied', 'dissatisfied', and 'very dissatisfied'.

The percentage of the WA community who responded 'satisfied' or 'very satisfied' are combined, to show the overall percentage satisfied with the service received during their contact with police.

A high or increasing percentage above the target is desirable.

### What does this indicator show?

The 2022-23 result was 1.4 percentage points below the target. The result decreased compared to previous year's result.

The WA result was higher compared to the national result of 77.2 percent.

The policing with consent approach through the COVID-19 pandemic appears to have supported generally positive relationships between police and the community.

The WA Police Force operates in an increasingly complex environment and expects all officers and staff to demonstrate a high standard of behaviour with integrity in all duties.

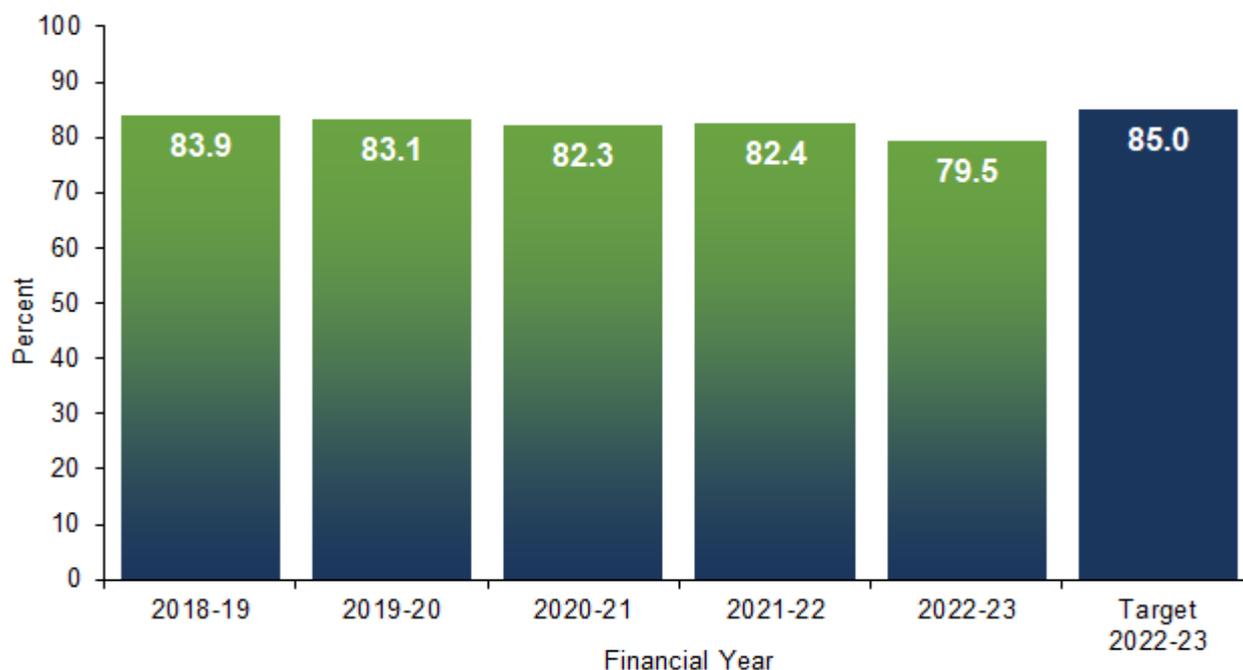
**Notes:**

- (a) This indicator is derived from the National Survey of Community Satisfaction with Policing, which commenced in July 2001. The survey is conducted by telephone using the service provider's Computer Assisted Telephone Interviewing facilities. Interviews are conducted each month. Eligible respondents are required to be aged 18 years or over. Respondents are chosen from each contacted household by the next birthday method. People who work for the police, or who live in a household with someone who works for the police, are excluded from the survey. A random sample of listed landline telephone and mobile phone numbers is generated for each police district within WA using the Random Digit Dialling (RDD) method. The random sampling method used allows both listed and unlisted numbers in all active telephone exchanges to be included in the sample. The overall sample is stratified by police district to ensure a sufficient sample is collected for each police district each quarter. Each police district has a monthly quota of interviews to ensure interviewing is spread evenly across the full year. In 2022-23, 27,651 people aged 18 years and over were surveyed nationally, of which 2,978 were surveyed in WA. The response rate for WA (defined as interviews as a proportion of interviews and refusals) was 34.8 percent. This does not include SMS refusals.
- (b) With all sample surveys there are errors that occur by chance because the data were obtained from a sample, rather than the entire population. The relative standard error (RSE) is a measure of the error (relative to the size of the estimate) likely to have occurred due to sampling. Generally, only estimates with an RSE of 25 percent or less are considered reliable for most purposes. Estimates with an RSE of between 25 percent and 50 percent should be used with caution while estimates with an RSE greater than 50 percent should not be used. The RSE associated with the estimate for 2022-23 was 1.8 percent.
- (c) The data is weighted separately by police district, age and sex to ensure that responses are representative of the WA population aged 18 or over. Weights are adjusted so that they sum to a quarter of the WA population each quarter. In this way, the combined weighted estimates for four consecutive quarters are approximately equal to the total population.

**Sources:**

National Survey of Community Satisfaction with Policing (unpublished data).

## KPI 11: Percentage of the community who 'agreed' or 'strongly agreed' that they have confidence in police, 2018-19 to 2022-23 <sup>(a)(b)</sup>



### Why is this a key indicator of WA Police Force performance?

The community's level of confidence in police reflects communication between police and the public, police effectiveness and service delivery, professionalism, honesty, and treating people fairly and equally. By maintaining a high level of community confidence in police, the WA Police Force is empowered to contribute to community safety and security.

### How is this indicator derived?

The data for this indicator is sourced from the National Survey of Community Satisfaction with Policing.

The indicator is based on those people who responded to the question: 'To what extent do you agree or disagree with the following statement about police in WA: I have confidence in the police?' The response categories are: 'strongly agree', 'agree', 'neither agree nor disagree', 'disagree', and 'strongly disagree'.

The percentage of the WA community who responded 'agree' or 'strongly agree' are combined to show the overall level of agreement with the statement: I have confidence in the police.

A high or increasing percentage above the target is desirable.

### What does this indicator show?

The 2022-23 result was 5.5 percentage points below the target. The result decreased compared to the previous year's result.

The WA result was higher compared to the national result of 76.8 percent.

The policing with consent approach through the COVID-19 pandemic appears to have supported generally positive relationships between police and the community.

The behaviours and decisions of WA Police Force officers and staff will continue to be guided by the Code of Conduct and agency values.

### Notes:

- (a) This indicator is derived from the National Survey of Community Satisfaction with Policing, which commenced in July 2001. The survey is conducted by telephone using the service provider's Computer Assisted Telephone Interviewing facilities. Interviews are conducted each month. Eligible respondents are required to be aged 18 years or over. Respondents are chosen from each contacted household by the next birthday method. People who work for the police, or who live in a household with someone who

# KEY PERFORMANCE INDICATORS

works for the police, are excluded from the survey. A random sample of listed landline telephone and mobile phone numbers is generated for each police district within WA using the Random Digit Dialling (RDD) method. The random sampling method used allows both listed and unlisted numbers in all active telephone exchanges to be included in the sample. The overall sample is stratified by police district to ensure a sufficient sample is collected for each police district each quarter. Each police district has a monthly quota of interviews to ensure interviewing is spread evenly across the full year. In 2022-23, 27,651 people aged 18 years and over were surveyed nationally, of which 2,978 were surveyed in WA. The response rate for WA (defined as interviews as a proportion of interviews and refusals) was 34.8 percent. This does not include SMS refusals.

- (b) With all sample surveys there are errors that occur by chance because the data were obtained from a sample, rather than the entire population. The relative standard error (RSE) is a measure of the error (relative to the size of the estimate) likely to have occurred due to sampling. Generally, only estimates with an RSE of 25 percent or less are considered reliable for most purposes. Estimates with an RSE of between 25 percent and 50 percent should be used with caution while estimates with an RSE greater than 50 percent should not be used. The RSE associated with the estimate for 2022-23 was 1.4 percent.
- (c) The data is weighted separately by police district, age and sex to ensure that responses are representative of the WA population aged 18 or over. Weights are adjusted so that they sum to a quarter of the WA population each quarter. In this way, the combined weighted estimates for four consecutive quarters are approximately equal to the total population.

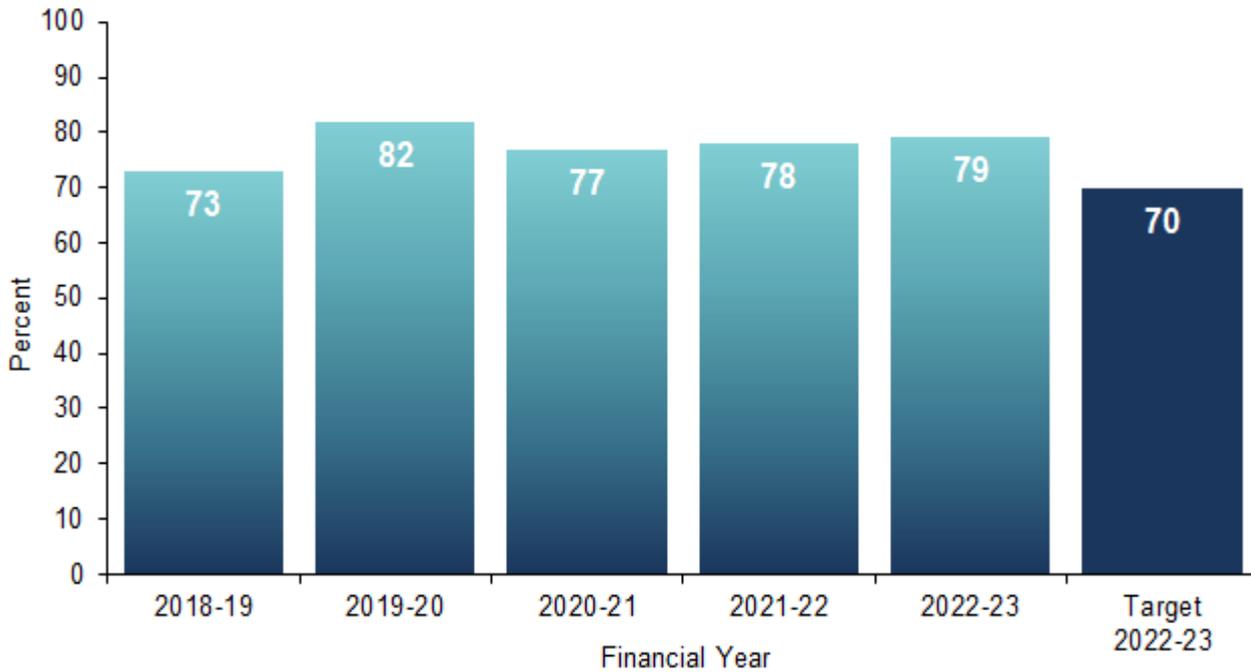
**Sources:**

National Survey of Community Satisfaction with Policing (unpublished data).

## Outcome 2: Improve coordination and community awareness of road safety in Western Australia

### ROAD SAFETY

#### KPI 12: Effectiveness of road safety awareness campaigns, 2018-19 to 2022-23 <sup>(a)</sup>



#### Why is this a key indicator of Road Safety Commission performance?

The Road Safety Commission uses community education campaigns to raise awareness of the risks associated with unsafe road behaviours and to encourage safe behaviours.

Marketing best practice recommends that research evaluation in the form of quantitative campaign tracking is essential for the evaluation of campaigns. In line with this, evaluations were undertaken, specifically measuring prompted awareness, comprehension of campaign key messages by the target audience, and impact on intentions of drivers.

#### How is this indicator derived?

This indicator represents the proportion of WA drivers who remember seeing Road Safety Commission community education campaigns. It is based on the results of weekly evaluation surveys, conducted independently through market research professionals on each major campaign. A major campaign is defined as having television as the main media component and a total spend of at least \$500,000 in media scheduling. Evaluation is undertaken via quantitative online surveys. The population segment researched was WA drivers aged 17 and over, with a random sample of at least 400 accumulated over the period of the weekly evaluations conducted over the duration of the campaign. This indicator is calculated as the average peak percentage of prompted community awareness (recall/recognition) for major campaigns.

#### What does this indicator show?

During the 2022-23 financial year, three community education campaigns that met the requirements to be a major campaign were undertaken. These were *'Kindness Travels'*, August-October 2022, the drink driving campaign, *'Nah, not worth it'*, October 2022-February 2023 and *'No one plans a crash'* January-June 2023.

All campaigns exceeded the 2022-23 target of 70 percent awareness. *'Kindness Travels'* achieved 80 percent, *'Nah, not worth it'* achieved 74 percent and *'No one plans a crash'* achieved 83 percent awareness – an average of 79 percent awareness.

**Notes:**

- (a) Data was weighted to reflect actual population distribution obtained from the Australian Bureau of Statistics. Weightings were applied individually based on age, gender and geographic location to ensure the data represented the WA population. These base numbers provide the Road Safety Commission with a statistically valid sample size with a 95 percent confidence level. For all road safety campaign evaluations, a minimum sample size of n=50 per week is targeted. The weekly results are cumulated over time, with a sample size of at least n=400 with an established confidence level of 95 percent.

**Sources:**

Campaign Tracker Survey for Road Safety Commission campaigns.

## KEY EFFICIENCY INDICATORS

Key efficiency indicators provide information about the relationship between the service delivered and the resources used to produce the service. The efficiency with which the WA Police Force delivers Services 1-3 is measured in terms of the average cost of the service per person.

It is important to note that the nature of policing is highly reactive and with demand for services changing each year, the average cost per person of providing policing services can vary significantly. Policing activities include keeping the peace, enforcing the law, preventing and detecting crime, apprehending offenders and emergency management. The average cost per person can be affected by such factors as employee pay rate movements and other cost increases, changes in work practices or streamlining of processes, in addition to population growth.

If the cost of services is kept constant, an increase in population will result in a lower cost per person, which represents an improvement in efficiency; i.e. police are expending the same amount of resources to service a larger population, with potentially more crime and other incidents. The level of efficiency can be maintained if the cost of services does not exceed the rate of population growth. A cost of service that exceeds the rate of population growth may indicate inefficiency.

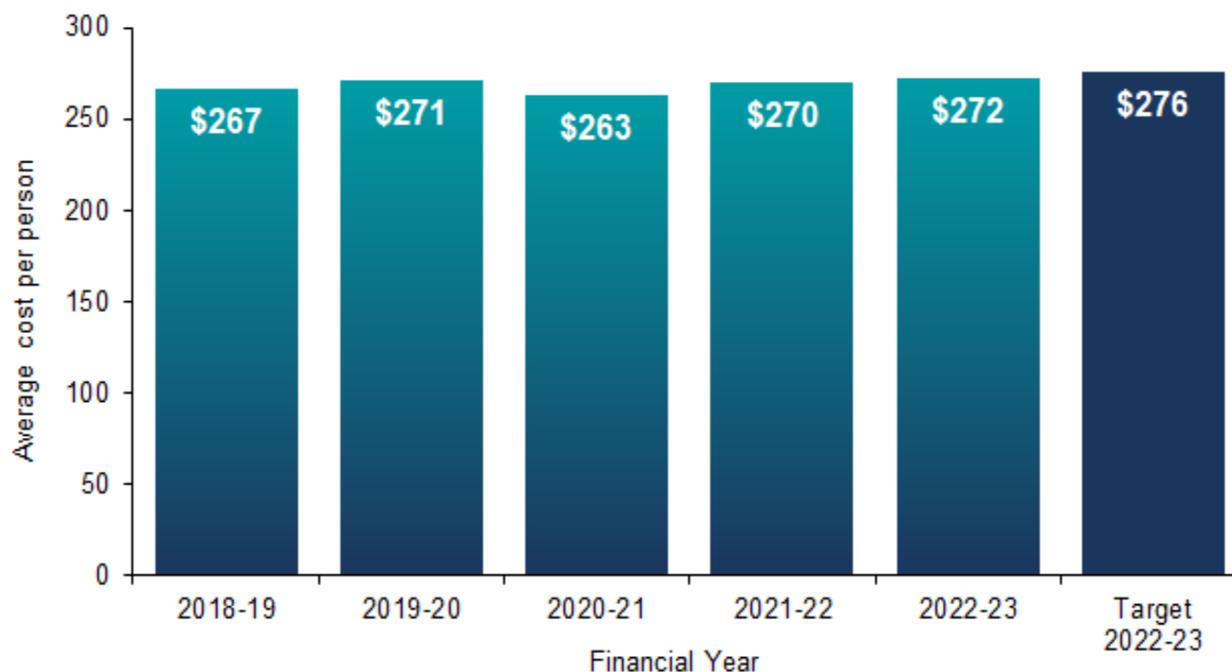
The efficiency of Service 4: Road Safety Commission is measured in terms of the percentage of Road Safety Commission projects completed on time and on budget.

The key efficiency indicators for each service are presented in the following charts and show comparative performance over the period 2018-19 to 2022-23 and the target for 2022-23.

## Outcome 1: Contribute to community safety and security

**SERVICE 1: METROPOLITAN POLICING SERVICES:** General policing services provided by districts within the Metropolitan Region including: crime prevention, maintaining public order and responding to and investigating criminal and general incidents.

**Average cost of metropolitan policing services per person in the Perth metropolitan area, 2018-19 to 2022-23**



### Why is this a key indicator of WA Police Force performance?

The Metropolitan Region is one of two policing regions in WA. In 2022-23, the total cost of providing metropolitan policing services was \$605.5 million. This represented 35.3 percent of the total cost of services (excluding the Road Safety Commission). These policing services are provided to the community of the Perth metropolitan area. By showing the relationship between the cost of services and the population receiving these services, the cost efficiency of delivering these services can be measured.

### How is this indicator derived?

The total cost of metropolitan policing services is based on the Metropolitan Police Region (including 'specialist services' within districts such as detectives, crime intelligence, forensics, traffic and prosecuting, and custodial support, which directly relate to metropolitan policing), plus the apportionment of corporate services and support overhead costs.

The total cost of metropolitan policing services is divided by the Estimated Resident Population (ERP) of the Metropolitan Police Region as at the beginning of the financial year.

A low or decreasing cost per person below the target is desirable.

### What does this indicator show?

The 2022-23 result was \$4 below the target. The result was higher than previous year's result.

Costs across the period have been impacted by a combination of the redirection of police effort from the COVID-19 response as part of Specialist Policing Services back to Metropolitan Policing Services, the 950 Police Officer Program and the public sector wages policy including the 2022-23 one-off cost of living payment.

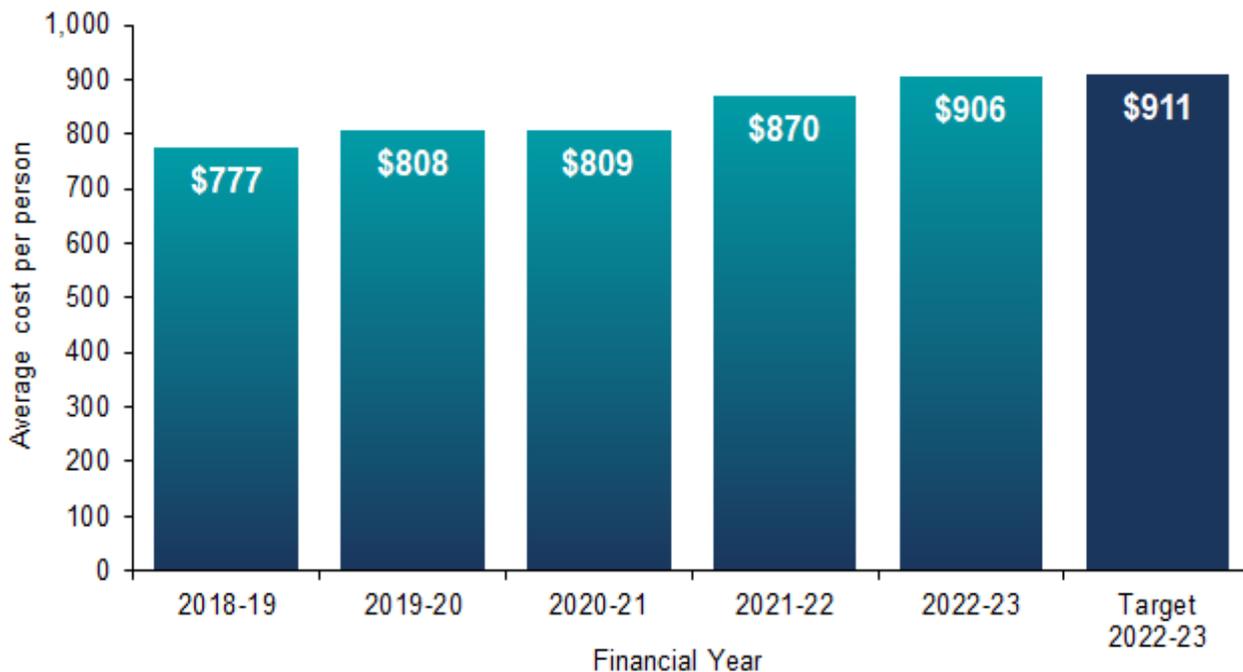
### Sources:

WA Police Force Total Cost of Service, from Schedule of Income and Expenses by Services for the year ended 30 June 2023.  
ERP for Metropolitan Police Region, Australian Bureau of Statistics, 30 June 2022 (customised report).

# KEY PERFORMANCE INDICATORS

**SERVICE 2: REGIONAL AND REMOTE POLICING SERVICES:** General policing services provided by districts within the Regional WA Region including: crime prevention, maintaining public order and responding to and investigating criminal and general incidents.

**Average cost of regional and remote policing services per person in regional WA, 2018-19 to 2022-23**



## Why is this a key indicator of WA Police Force performance?

The Regional WA Region is one of two policing regions in WA. In 2022-23, the total cost of providing regional and remote policing services was \$510.0 million. This represented 29.8 percent of the total cost of services (excluding the Road Safety Commission). These policing services are provided to the community of regional WA. By showing the relationship between the cost of services and the population receiving these services, the cost efficiency of delivering these services can be measured.

## How is this indicator derived?

The total cost of regional and remote policing services is based on the Regional WA Police Region (including 'specialist services' within districts such as detectives, crime intelligence, forensics, traffic and prosecuting, which directly relate to regional WA policing), plus the apportionment of corporate services and support overhead costs.

The total cost of regional and remote policing services is divided by the Estimated Resident Population (ERP) of the Regional WA Police Region as at the beginning of the financial year.

A low or decreasing cost per person below the target is desirable.

## What does this indicator show?

The 2022-23 result was \$5 below the target. The result was higher than the previous year's result.

Costs across the period have been impacted by a combination of the 950 Police Officer Program, the public sector wages policy including the 2022-23 one-off cost of living payment, the effort in Operation Regional Shield and additional budget for the Government Regional Officers' Housing.

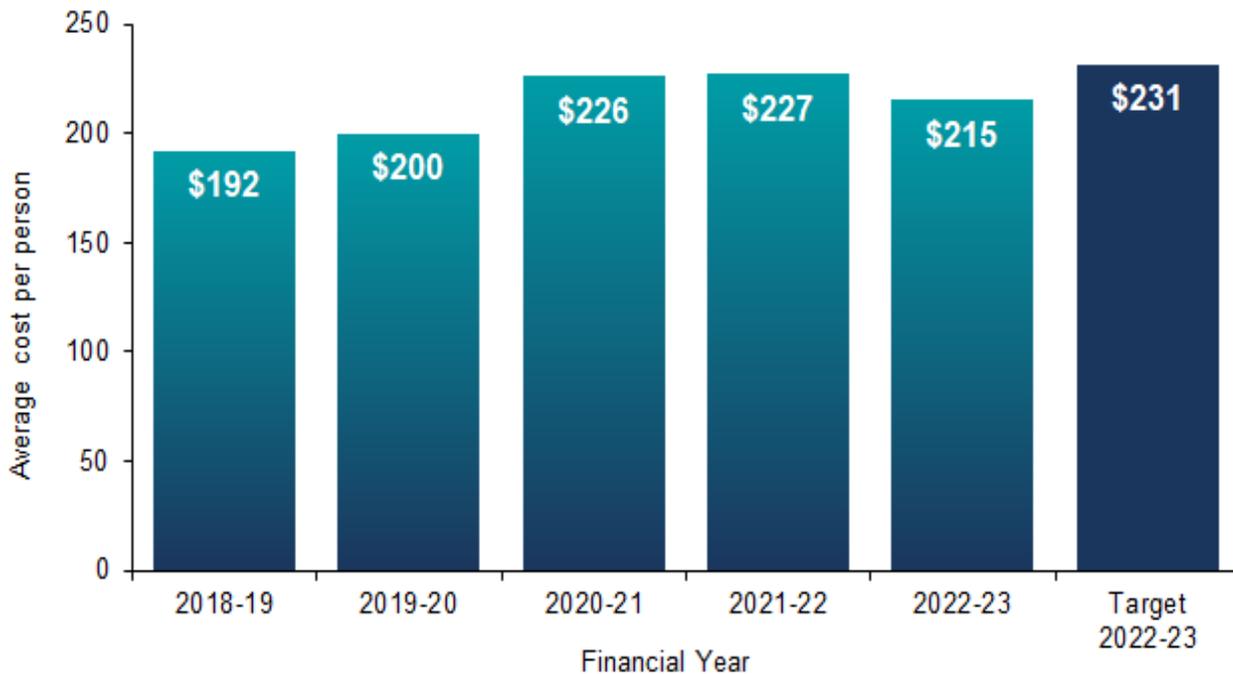
## Sources:

WA Police Force Total Cost of Service, from Schedule of Income and Expenses by Services for the year ended 30 June 2023.  
ERP for Regional WA Police Region, Australian Bureau of Statistics, 30 June 2022 (customised report).

# KEY PERFORMANCE INDICATORS

**SERVICE 3: SPECIALIST POLICING SERVICES:** Specialist policing services include: major crime, serious and organised crime, sex crime, commercial crime, licensing enforcement, forensic, intelligence, traffic enforcement, counter terrorism and emergency response.

**Average cost of specialist policing services per person in WA, 2018-19 to 2022-23**



## Why is this a key indicator of WA Police Force performance?

Specialist policing services provide support to the police regions. In 2022-23, the total cost of providing specialist policing services was \$598.3 million. This represented 34.9 percent of the total cost of services (excluding the Road Safety Commission). These policing services are provided to the community of WA. By showing the relationship between the cost of services and the population receiving these services, the cost efficiency of delivering these services can be measured.

## How is this indicator derived?

The total cost of specialist policing services is based on the specialist portfolios including State Crime, State Intelligence and Command, Operations Support, Specialist and Support, plus the apportionment of corporate services and support overhead costs.

The total cost of specialist policing services is divided by the Estimated Resident Population (ERP) of WA (as these services are provided across the state) as at the beginning of the financial year.

A low or decreasing cost per person below the target is desirable.

## What does this indicator show?

The 2022-23 result was \$16 below the target. The result was lower than the previous year's result.

Costs across the period have been impacted by a combination of the redirection of effort from the COVID-19 response as part of Specialist Policing Services back to Metropolitan Policing Services, the 950 Police Officer Program and the public sector wages policy including the 2022-23 one-off cost of living payment.

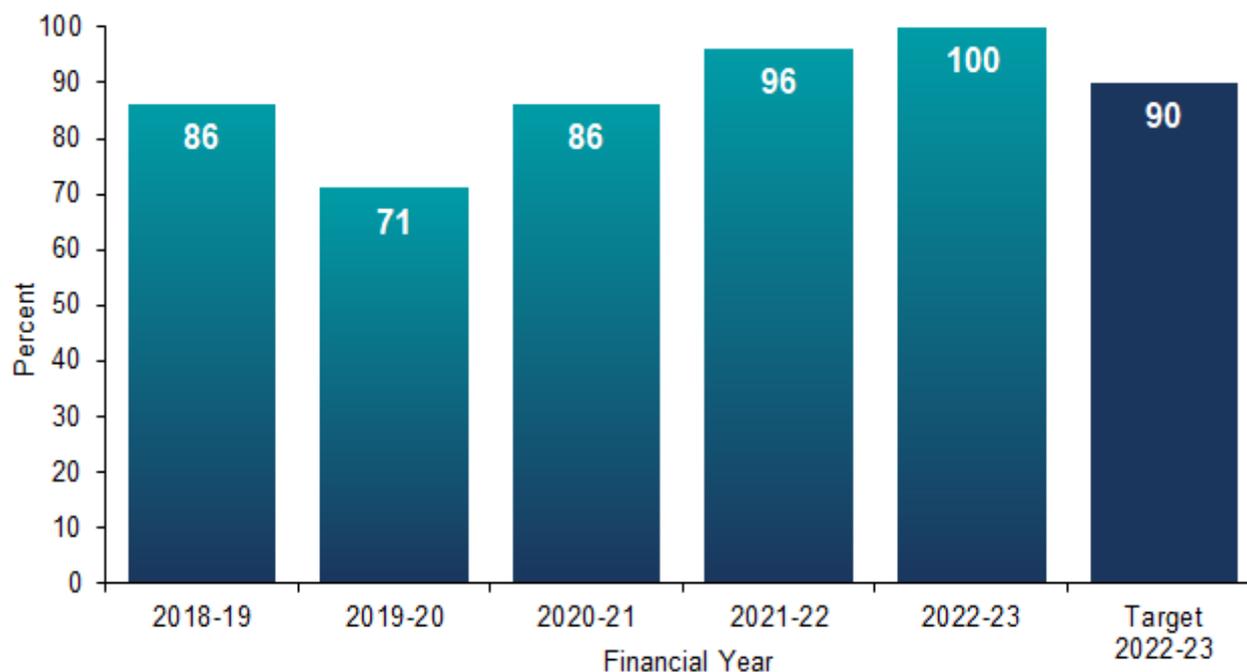
## Sources:

WA Police Force Total Cost of Service, from Schedule of Income and Expenses by Services for the year ended 30 June 2023.  
ERP for Western Australia, Australian Bureau of Statistics, 30 June 2022 (customised report).

## Outcome 2: Improve coordination and community awareness of road safety in Western Australia

**SERVICE 4: ROAD SAFETY COMMISSION:** The objective of this program is to improve coordination and community awareness of road safety in Western Australia.

**Percentage of Road Safety Commission projects completed on time, 2018-19 to 2022-23<sup>(a)</sup>**



### Why is this a key indicator of Road Safety Commission performance?

Completing projects on time is an indicator of the efficiency of the service. The Road Safety Commission runs awareness campaigns, facilitates road safety projects, provides policy support to the Road Safety Minister, secretarial and strategic support to the Road Safety Council, research and data management to inform road safety initiatives, administration of the Road Trauma Trust Account (RTTA) and monitoring of programs funded from the RTTA. This indicator measures projects that are delivered directly by the Road Safety Commission and excludes grant-funded external projects and independent research projects.

### How is this indicator derived?

This indicator identifies the percentage of Road Safety Commission projects that were planned for the financial year, that achieve delivery by 30 June and is measured on the status of projects as at 30 June 2023.

A high or increasing percentage above the target is desirable.

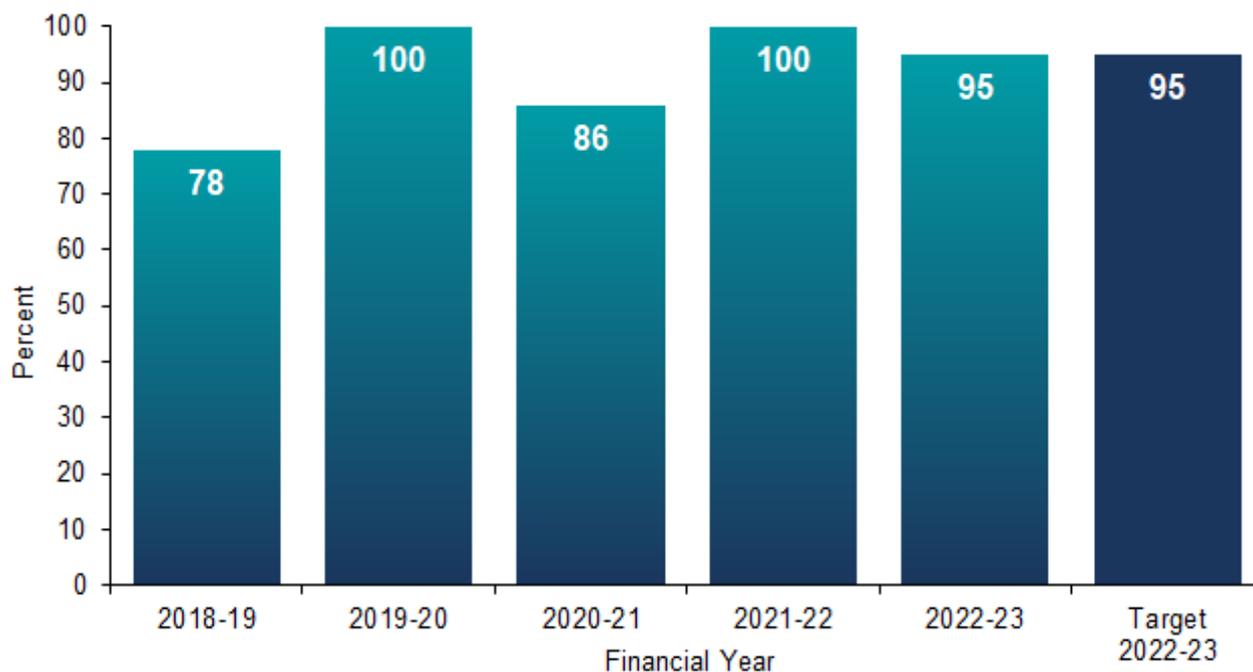
### What does this indicator show?

The Road Safety Commission achieved the 2022-23 target as the percentage of Road Safety Commission projects completed on time was 100 percent. This result was 10 percent over the target of 90 percent.

### Notes:

- (a) In accordance with section 12 of *the Road Safety Council Act (2002)*, funds from the Road Trauma Trust Account are to be applied for the purposes determined by the Minister for Road Safety. Each year, the Road Safety Council makes recommendations to the Minister and these inform the budget submission for the Road Safety Commission which the Minister provides to Cabinet. While the budget submission for 2022-23 was approved by Cabinet, the WA Police Force did not obtain subsequent confirmation of the Minister's decision on the projects to be funded by the RTTA before making payments. However, the payments made out of the RTTA were for valid projects and were consistent with the projects included in the budget submission approved by Cabinet.

## Percentage of Road Safety Commission projects completed on budget, 2018-19 to 2022-23<sup>(a)</sup>



### Why is this a key indicator of Road Safety Commission performance?

Each year the Minister for Road Safety approves the Road Trauma Trust Account budget which is made up of individual road safety projects to be delivered by road safety stakeholders, including the Road Safety Commission. Each project is submitted for approval with agreed deliverables and budget. This indicator is based on Road Safety Commission delivered projects only.

Completing projects on budget is an indicator of the efficiency of the service.

### How is this indicator derived?

This indicator identifies the percentage of Road Safety Commission projects that achieve delivery within one percent of the annual target budget.

A high or increasing percentage above the target is desirable.

### What does this indicator show?

The Road Safety Commission achieved the 2022-23 target of 95 percent.

#### Notes:

- (b) In accordance with section 12 of the *Road Safety Council Act (2002)*, funds from the Road Trauma Trust Account are to be applied for the purposes determined by the Minister for Road Safety. Each year, the Road Safety Council makes recommendations to the Minister and these inform the budget submission for the Road Safety Commission which the Minister provides to Cabinet. While the budget submission for 2022-23 was approved by Cabinet, the WA Police Force did not obtain subsequent confirmation of the Minister's decision on the projects to be funded by the RTTA before making payments. However, the payments made out of the RTTA were for valid projects and were consistent with the projects included in the budget submission approved by Cabinet.



**FINANCIAL STATEMENTS**

## WESTERN AUSTRALIA POLICE FORCE

### Certification of Financial Statements

for the year ended 30 June 2023

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The accompanying financial statements of the Western Australia Police Service 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 30 June 2023 and the financial position as at 30 June 2023.

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.



**SANTA CARDENIA**  
CHIEF FINANCE OFFICER

15 September 2023



**COL BLANCH APM**  
COMMISSIONER OF POLICE

15 September 2023

## WESTERN AUSTRALIA POLICE FORCE

### Statement of Comprehensive Income

for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expenses	3.1	1,249,369	1,200,317
Supplies and services	3.3	281,715	278,377
Depreciation & amortisation expenses	5.1.1, 5.3.1	113,806	109,410
Finance costs	7.2	2,834	1,912
Accommodation expenses	3.4	65,303	62,195
Grants and subsidies	3.5	50,138	53,332
Loss on disposal of non-current assets	3.7	2,172	1,102
Other expenses	3.6	12,916	8,612
<b>Total cost of services</b>		<b>1,778,253</b>	<b>1,715,257</b>
<b>Income</b>			
Regulatory fines	4.5	123,356	114,559
User charges and fees	4.6	35,436	31,913
Commonwealth grants	4.7	4,926	7,582
Contributions, sponsorships and donations	4.8	14,359	12,829
Interest income	4.9	2,595	453
Other income	4.10	4,015	2,678
<b>Total income</b>		<b>184,687</b>	<b>170,014</b>
<b>NET COST OF SERVICES</b>		<b>1,593,566</b>	<b>1,545,243</b>
<b>Income from State Government</b>			
Service appropriation	4.1	1,626,473	1,541,857
Income from other public sector entities	4.2	12,578	14,197
Services received free-of-charge	4.3	5,611	5,075
Royalties for Regions Fund	4.4	15,593	16,686
<b>Total Income from State Government</b>		<b>1,660,255</b>	<b>1,577,815</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>66,689</b>	<b>32,572</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>Items not reclassified subsequently to profit or loss</b>			
Changes in asset revaluation surplus	9.7	98,582	52,940
<b>Total other comprehensive income</b>		<b>98,582</b>	<b>52,940</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>165,271</b>	<b>85,512</b>

Refer also to the 'Schedule of Income and Expenses by Service'.

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

# FINANCIAL STATEMENTS

## WESTERN AUSTRALIA POLICE FORCE

### Statement of Financial Position

as at 30 June 2023

	Note	2023 \$'000	2022 \$'000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	7.3	52,842	28,278
Restricted cash and cash equivalents	7.4	122,865	96,387
Receivables	6.1	16,605	16,141
Amounts receivable for services	6.2	20,921	29,592
Non-current assets classified as held for sale	6.3	2,057	2,098
Inventories	6.4	1,281	1,040
Other current assets	6.5	13,604	10,864
<b>Total Current Assets</b>		<b>230,175</b>	<b>184,400</b>
<b>Non-Current Assets</b>			
Restricted cash and cash equivalents	7.4	29,421	25,218
Amounts receivable for services	6.2	862,073	773,064
Property, plant and equipment	5.1	1,241,834	1,089,848
Right-of-use assets	5.2	82,586	74,302
Intangible assets	5.3	58,475	57,803
<b>Total Non-Current Assets</b>		<b>2,274,389</b>	<b>2,020,235</b>
<b>TOTAL ASSETS</b>		<b>2,504,564</b>	<b>2,204,635</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Employee related provisions	3.2	204,867	213,086
Payables	6.6	62,664	51,624
Contract liabilities	6.7	639	559
Lease liabilities	7.1	36,586	31,088
Grant liabilities	6.9	1,242	1,273
Other liabilities	6.10	150	1,651
<b>Total Current Liabilities</b>		<b>306,148</b>	<b>299,281</b>
<b>Non-Current Liabilities</b>			
Employee related provisions	3.2	79,178	87,443
Other provisions	6.8	-	1,106
Contract liabilities	6.7	196	251
Lease liabilities	7.1	45,573	42,394
Other liabilities	6.10	-	1,090
<b>Total Non-Current Liabilities</b>		<b>124,947</b>	<b>132,284</b>
<b>TOTAL LIABILITIES</b>		<b>431,095</b>	<b>431,565</b>
<b>NET ASSETS</b>		<b>2,073,469</b>	<b>1,773,070</b>
<b>EQUITY</b>			
Contributed equity	9.7	1,250,259	1,115,131
Reserves		491,165	392,592
Accumulated surplus		332,045	265,347
<b>TOTAL EQUITY</b>		<b>2,073,469</b>	<b>1,773,070</b>

Refer also to the 'Schedule of Assets and Liabilities by Service'.

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

## WESTERN AUSTRALIA POLICE FORCE

### Statement of Changes in Equity

for the year ended 30 June 2023

	Note	Contributed equity \$'000	Reserves \$'000	Accumulated surplus/ (deficit) \$'000	Total equity \$'000
<b>Balance at 1 July 2021</b>		1,010,393	339,652	232,775	1,582,820
Surplus/(deficit)	9.7(c)	-	-	32,572	32,572
Other comprehensive income	9.7(b)	-	52,940	-	52,940
<b>Total comprehensive income for the period</b>		<b>1,010,393</b>	<b>52,940</b>	<b>32,572</b>	<b>85,512</b>
Transactions with owners in their capacity as owners:	9.7(a)				
Capital appropriation		78,002	-	-	78,002
Other contributions by owners		29,216	-	-	29,216
Distributions to owners		(2,480)	-	-	(2,480)
<b>Total</b>		<b>104,738</b>	<b>-</b>	<b>-</b>	<b>104,738</b>
<b>Balance at 30 June 2022</b>		<b>1,115,131</b>	<b>392,592</b>	<b>265,347</b>	<b>1,773,070</b>
<b>Balance at 1 July 2022</b>		1,115,131	392,592	265,347	1,773,070
Surplus/(deficit)	9.7(c)	-	-	66,689	66,689
Transfers to accumulated surplus/(deficit) of assets disposed	9.7(b)(c)	-	(9)	9	-
Other comprehensive income	9.7(b)	-	98,582	-	98,582
<b>Total comprehensive income for the period</b>		<b>-</b>	<b>98,573</b>	<b>66,698</b>	<b>165,271</b>
Transactions with owners in their capacity as owners:	9.7(a)				
Capital appropriation		75,329	-	-	75,329
Other contributions by owners		59,799	-	-	59,799
Distributions to owners		-	-	-	-
<b>Total</b>		<b>135,128</b>	<b>-</b>	<b>-</b>	<b>135,128</b>
<b>Balance at 30 June 2023</b>		<b>1,250,259</b>	<b>491,165</b>	<b>332,045</b>	<b>2,073,469</b>

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

## WESTERN AUSTRALIA POLICE FORCE

### Statement of Cash Flows

for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
<b>CASH FLOWS FROM STATE GOVERNMENT</b>			
Service appropriation		1,523,504	1,445,036
Capital appropriation		75,329	78,002
Holding account drawdown		22,310	17,762
Funds from other public sector entities		12,801	12,505
Royalties for Regions Fund		16,013	23,676
Digital Capability Fund		30,137	17,126
Climate Action Fund		283	-
Transfer of cash to Consolidated Account		-	(2,480)
<b>Net cash provided by State Government</b>		<b>1,680,377</b>	<b>1,591,627</b>
<b>Utilised as follows:</b>			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Employee payments		(1,258,098)	(1,196,126)
Supplies and services		(276,422)	(274,256)
Finance costs		(2,834)	(1,912)
Accommodation payments		(64,144)	(63,134)
Grant payments		(52,296)	(54,819)
GST payments on purchases		(51,341)	(51,357)
Other payments		(9,758)	(10,668)
		<b>(1,714,893)</b>	<b>(1,652,272)</b>
<b>Receipts</b>			
Regulatory fines		124,031	113,749
User charges and fees		35,638	33,002
Commonwealth grants		4,023	6,539
Contributions, sponsorships and donations		11,537	11,110
Interest received		1,920	308
GST receipts on sales		4,095	2,553
GST receipts from taxation authority		47,004	48,264
Other receipts		3,070	4,756
		<b>231,318</b>	<b>220,281</b>
<b>Net cash provided by/(used in) operating activities</b>	7.6	<b>(1,483,575)</b>	<b>(1,431,991)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Payments</b>			
Purchase of non-current assets		(94,366)	(98,848)
<b>Receipts</b>			
Proceeds from sale of non-current assets		482	1,016
<b>Net cash provided by/(used in) investing activities</b>		<b>(93,884)</b>	<b>(97,832)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Payments</b>			
Principal elements of lease payments		(47,673)	(42,374)
<b>Receipts</b>			
Proceeds from borrowings		-	-
<b>Net cash provided by/(used in) financing activities</b>		<b>(47,673)</b>	<b>(42,374)</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>55,245</b>	<b>19,430</b>
Cash and cash equivalents at the beginning of period		149,883	130,453
<b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>	7.5	<b>205,128</b>	<b>149,883</b>

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

## WESTERN AUSTRALIA POLICE FORCE

### Administered schedule

for the year ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>ADMINISTERED INCOME AND EXPENSES BY SERVICE</b>		
<b>INCOME</b>		
Fines and infringements	1,181	1,313
Sale of lost, stolen and forfeited property	525	548
State Appropriation	1,000	-
<b>Total administered income</b>	<b>2,706</b>	<b>1,861</b>
<b>EXPENSES</b>		
Transfer to Consolidated Fund	1,187	1,781
Firearms buyback scheme	813	-
Transfer to Department of Justice	166	3
Commission expenses	63	77
<b>Total administered expenses</b>	<b>2,229</b>	<b>1,861</b>
<b>ADMINISTERED ASSETS AND LIABILITIES BY SERVICE</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents to be transferred to the Consolidated Account	477	-

Administered income, expenses, assets and liabilities are not reported by service because they cannot be reliably attributed to the services provided by the WA Police Force.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### 1. BASIS OF PREPARATION

The Police Service is referred to as the WA Police Force throughout these financial statements.

The WA Police Force is a WA Government entity controlled by the State of Western Australia, which is the ultimate parent. The WA Police Force is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of our operations and 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 Commissioner of Police on 15 September 2023.

#### Statement of compliance

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

- a) The *Financial Management Act 2006* (FMA)
- b) The Treasurer's Instructions (TIs)
- c) Australian Accounting Standards (AASs) including applicable interpretations
- d) Where appropriate, those AAS paragraphs applicable for not-for-profit entities have been applied.

The FMA and the TIs take precedence over AASs. Several AASs are modified by the TIs 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 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. All values are rounded to the nearest thousand dollars (\$'000).

#### Reporting entity

The reporting entity comprises the WA Police Force.

#### Comparative figures

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

#### 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.

Significant judgements and estimates have been made to meet the requirements of standards AASB 16, AASB 15 and AASB 1058.

#### AASB 16: Leases

Key judgements include identifying leases within contracts, determination of whether there is reasonable certainty around exercising extension and termination options, identifying whether payments are variable or fixed in substance and determining the stand-alone selling prices for lease and non-lease components.

Estimation uncertainty that may arise is the estimation of the lease term, determination of the appropriate discount rate to discount the lease payments and assessing whether the right-to-use asset needs to be impaired.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### AASB 15: Revenue from Contracts with Customers

Key judgements include determining the timing of revenue from contracts with customers in terms of the timing of satisfaction of performance obligations and determining the transaction price and the amounts allocated to performance obligations.

Estimation uncertainty include determining transaction prices (estimating variable consideration, adjusting the consideration for the time value of money and measuring non-cash considerations), allocating the transaction price, including estimating stand-alone selling prices and allocating discounts and variable consideration.

#### AASB 1058: Income of Not-for-Profit Entities

Key judgements include determining the timing of the satisfaction of obligations and judgements used in determining whether funds are restricted.

#### **Accounting for Goods and Services Tax (GST)**

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

- (a) amount of GST incurred by the Agency as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- (b) receivables and payables are stated with the amount of GST included.

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

#### **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 (owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions in the financial statements. 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.

#### **Administered items**

The WA Police Force administers, but does not control, certain activities and functions for and on behalf of Government that do not contribute to the WA Police Force's services or objectives. It does not have discretion over how it utilises the transactions in pursuing its own objectives.

## **2. WA POLICE FORCE OUTPUTS**

### **How the WA Police Force operates**

This section includes information regarding the nature of funding WA Police Force receives and how this funding is utilised to achieve the WA Police Force's objectives. This note also provides the distinction between controlled and administered funding:

	<u>Notes</u>
Agency objectives	2.1
Schedule of Income and Expenses by Service	2.2
Schedule of Assets and Liability by Service	2.3

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

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#### 2.1 WA Police Force objectives

##### Mission

The WA Police Force's mission is "to be an exceptional Police Force for our community".

The WA Police Force is predominately funded by Parliamentary appropriations supplemented by fees charged on a cost-recovery basis including police clearance certificates, firearms licensing, security services, private prosecution reports, freedom of information reports, conviction records and crash information.

##### Services

The WA Police Force provides the following services:

###### *Service 1: Metropolitan policing services*

General policing services provided by districts within the Metropolitan Region including crime prevention, maintaining public order, and responding to and investigating criminal and general incidents.

###### *Service 2: Regional and remote policing services*

General policing services provided by districts within regional Western Australia including crime prevention, maintaining public order, and responding to and investigating criminal and general incidents.

###### *Service 3: Specialist policing services*

Specialist policing services include major crime, serious and organised crime, sex crime, commercial crime, licensing enforcement, forensic, intelligence, traffic enforcement, and counter terrorism and emergency response.

###### *Service 4: Road Safety Commission*

To improve coordination and community awareness of road safety in Western Australia.

For further information on services, refer to the Schedule of Income and Expenses by Service and the Schedule of Assets and Liabilities by Service.

##### Administered transactions

The WA Police Force administers, but does not control, certain activities and functions for and on behalf of Government that do not contribute to the WA Police Force's services or objectives. It does not have discretion over how it utilises the transactions in pursuing its own objectives. Transactions relating to the administered activities are not recognised as the WA Police Force's income, expenses, assets and liabilities, but are disclosed in the accompanying schedules as "Administered income and expenses" and "Administered assets and liabilities". The accrual basis of accounting and applicable AASs have been adopted.

## WESTERN AUSTRALIA POLICE FORCE 2.2 Schedule of Income and Expenses by Service for the year ended 30 June 2023

	Metropolitan Policing Services		Regional and Remote Policing Services		Specialist Policing Services		Road Safety Commission		TOTAL	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
<b>COST OF SERVICES</b>										
<b>Expenses</b>										
Employee benefits expenses	477,999	455,185	358,496	333,671	406,155	406,052	6,749	5,409	1,249,369	1,200,317
Supplies and services	77,142	72,784	64,917	58,697	123,752	135,667	15,904	11,229	281,715	278,377
Depreciation & amortisation expenses	22,070	22,384	62,733	57,111	28,980	29,892	23	23	113,806	109,410
Finance costs	418	373	2,000	1,239	414	299	2	1	2,834	1,912
Accommodation expenses	21,197	20,355	19,333	17,320	24,448	24,070	325	450	65,303	62,195
Grants and subsidies	2,943	5,131	502	-	6,075	7,181	40,618	41,020	50,138	53,332
Loss on disposal of non-current assets	160	510	98	368	1,914	224	-	-	2,172	1,102
Other expenses	3,640	1,791	1,876	1,194	6,550	4,998	850	629	12,916	8,612
<b>Total cost of services</b>	<b>605,539</b>	<b>578,513</b>	<b>509,955</b>	<b>469,600</b>	<b>598,288</b>	<b>608,383</b>	<b>64,471</b>	<b>58,761</b>	<b>1,778,253</b>	<b>1,715,257</b>
<b>Income</b>										
Regulatory fines	-	-	-	-	-	-	123,356	114,559	123,356	114,559
User charges and fees	8,331	7,589	4,535	4,211	22,568	20,112	2	1	35,436	31,913
Commonwealth grants	770	1,304	454	735	3,702	5,543	-	-	4,926	7,582
Contributions, sponsorships and donations	737	781	10,679	10,056	2,892	1,912	51	80	14,359	12,829
Interest income	-	33	-	19	1	29	2,594	372	2,595	453
Other income	276	643	1,182	669	1,988	913	569	453	4,015	2,678
<b>Total income</b>	<b>10,114</b>	<b>10,350</b>	<b>16,850</b>	<b>15,690</b>	<b>31,151</b>	<b>28,509</b>	<b>126,572</b>	<b>115,465</b>	<b>184,687</b>	<b>170,014</b>
<b>NET COST OF SERVICES</b>	<b>595,425</b>	<b>568,163</b>	<b>493,105</b>	<b>453,910</b>	<b>567,137</b>	<b>579,874</b>	<b>(62,101)</b>	<b>(56,704)</b>	<b>1,593,566</b>	<b>1,545,243</b>
<b>Income from State Government</b>										
Service appropriation	582,295	546,060	487,925	436,721	556,253	559,076	-	-	1,626,473	1,541,857
Income from other public sector entities	2,135	1,114	580	70	9,863	13,013	-	-	12,578	14,197
Services received free-of-charge	2,251	1,122	1,323	633	1,976	3,184	61	136	5,611	5,075
Royalties for Regions Fund	-	-	10,481	11,993	5,112	4,693	-	-	15,593	16,686
<b>Total Income from State Government</b>	<b>586,681</b>	<b>548,296</b>	<b>500,309</b>	<b>449,417</b>	<b>573,204</b>	<b>579,966</b>	<b>61</b>	<b>136</b>	<b>1,660,255</b>	<b>1,577,815</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>(8,744)</b>	<b>(19,867)</b>	<b>7,204</b>	<b>(4,493)</b>	<b>6,067</b>	<b>92</b>	<b>62,162</b>	<b>56,840</b>	<b>66,689</b>	<b>32,572</b>

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

## WESTERN AUSTRALIA POLICE FORCE

### 2.3 Schedule of Assets and Liabilities by Service

as at 30 June 2023

	Metropolitan Policing Services		Regional and Remote Policing Services		Specialist Policing Services		Road Safety Commission		Not reliably attributable to services		TOTAL	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>												
Current assets	25,742	25,689	24,427	29,820	24,496	22,291	95,601	71,902	59,909	34,698	230,175	184,400
Non-current assets	649,970	571,778	1,049,903	931,654	544,895	491,532	200	53	29,421	25,218	2,274,389	2,020,235
<b>Total Assets</b>	<b>675,712</b>	<b>597,467</b>	<b>1,074,330</b>	<b>961,474</b>	<b>569,391</b>	<b>513,823</b>	<b>95,801</b>	<b>71,955</b>	<b>89,330</b>	<b>59,916</b>	<b>2,504,564</b>	<b>2,204,635</b>
<b>LIABILITIES</b>												
Current liabilities	98,532	96,723	99,235	92,198	99,251	98,089	9,130	12,271	-	-	306,148	299,281
Non-current liabilities	37,890	42,644	55,544	55,203	31,267	34,256	246	181	-	-	124,947	132,284
<b>Total Liabilities</b>	<b>136,422</b>	<b>139,367</b>	<b>154,779</b>	<b>147,401</b>	<b>130,518</b>	<b>132,345</b>	<b>9,376</b>	<b>12,452</b>	<b>-</b>	<b>-</b>	<b>431,095</b>	<b>431,565</b>
<b>NET ASSETS</b>	<b>539,290</b>	<b>458,100</b>	<b>919,551</b>	<b>814,073</b>	<b>438,873</b>	<b>381,478</b>	<b>86,425</b>	<b>59,503</b>	<b>89,330</b>	<b>59,916</b>	<b>2,073,469</b>	<b>1,773,070</b>

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

The prior year comparatives have been restated in accordance with a revised allocation model that better attributes the WA Police Force's assets and liabilities by service. Not reliably attributable to services reflects the WA Police Force's non-restricted cash and cash equivalents (excluding cash advances made), GST receivable from the Australian Taxation Office and non-current restricted cash for the 27th pay.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

### 3. USE OF OUR FUNDING

#### Expenses incurred in the delivery of services

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

	<u>Notes</u>
Employee benefits expenses	3.1
Employee related provisions	3.2
Supplies and services	3.3
Accommodation expenses	3.4
Grant and subsidies	3.5
Other expenses	3.6
Loss on disposal of non-current assets	3.7

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>3.1 Employee benefits expenses</b>		
Employee benefits	1,070,083	1,037,801
Termination benefits	8,097	1,867
Superannuation - defined contribution plans	110,095	103,397
Employee housing	22,990	21,810
Relocation and relieving expenses	10,260	9,603
Fringe benefits tax	4,058	4,540
Uniforms and protective clothing	6,495	5,676
Medical expenses	14,518	13,156
Other employee benefits expense	2,773	2,467
<b>Total employee benefits expense</b>	<b>1,249,369</b>	<b>1,200,317</b>
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)	30,072	25,422
Less: Employee contributions (per the statement of comprehensive income)	(10,575)	(9,927)
<b>Net employee benefits</b>	<b>1,268,866</b>	<b>1,215,812</b>

#### Employee benefits

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

#### Termination benefits

Payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for termination of employment. Termination benefits are recognised when the WA Police Force is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value. At 30 June 2023, there were no benefits falling due more than 12 months after the end of the reporting period.

#### Superannuation

Superannuation is the amount recognised in profit or loss of the Statement of comprehensive income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, other GESB schemes or other superannuation funds.

#### Medical expenses

Medical expenses include post-separation medical benefits.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### AASB 16 Non-monetary benefits

Non-monetary employee benefits predominately relating to the provision of vehicle and housing benefits that are recognised under AASB 16 which are excluded from the employee benefits expense.

#### Employee contributions

Contributions made by employees to the WA Police Force towards employee benefits provided by the WA Police Force. This includes both AASB 16 and non-AASB 16 employee contributions.

### 3.2 Employee related provisions

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

	2023 \$'000	2022 \$'000
Provisions comprise the following items:		
(i) Current liabilities		
(a) Employee benefits provision	204,145	212,472
(b) Other provisions	722	614
<b>Total current liabilities</b>	<b>204,867</b>	<b>213,086</b>
(ii) Non-current liabilities		
(a) Employee benefits provision	77,150	85,413
(b) Other provisions	2,028	2,030
<b>Total non-current liabilities</b>	<b>79,178</b>	<b>87,443</b>
<b>Total employee related provisions</b>	<b>284,045</b>	<b>300,529</b>
<b>(a) Employee benefits provisions have been recognised in the financial statements as follows:</b>		
- Current liabilities (i)	204,145	212,472
- Non-current liabilities (ii)	77,150	85,413
	<b>281,295</b>	<b>297,885</b>
<b>(i) CURRENT LIABILITIES</b>		
Annual leave	62,483	65,616
Long service leave	127,592	131,912
38-hour leave	530	403
Special paid leave	44	70
Time off in lieu	1,360	1,266
Purchased leave	956	2,495
Deferred salary scheme	3,583	3,282
Post-separation medical benefits	1,806	1,772
In-service medical benefits	5,791	5,656
<b>Total current liabilities</b>	<b>204,145</b>	<b>212,472</b>
<b>(ii) NON-CURRENT LIABILITIES</b>		
Long service leave	48,353	56,178
38-hour leave	237	520
Post-separation medical benefits	21,058	21,412
In-service medical benefits	7,502	7,303
<b>Total non-current liabilities</b>	<b>77,150</b>	<b>85,413</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### Annual leave

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

	2023 \$'000	2022 \$'000
Within 12 months of the end of the reporting period	50,397	51,265
More than 12 months after the end of the reporting period	12,086	14,351
	<b>62,483</b>	<b>65,616</b>

Annual leave is not expected to be settled wholly within 12 months after the end of the reporting period and is therefore considered to be 'other long-term employee benefits'. The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

For Police Officers, Police Auxiliary Officers and Public Service employees, the annual leave loading is reported as an accrued expense as payment is made annually irrespective of whether leave is taken.

#### Long service leave

Unconditional long service leave provisions are classified as current liabilities as the WA Police Force does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period. Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the WA Police Force has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2023 \$'000	2022 \$'000
Within 12 months of the end of the reporting period	35,926	31,113
More than 12 months after the end of the reporting period	140,019	156,977
	<b>175,945</b>	<b>188,090</b>

The provision for long service leave liability is calculated at present value as the WA Police Force does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

#### Deferred salary scheme

Deferred salary scheme liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2023 \$'000	2022 \$'000
Within 12 months of the end of the reporting period	1,074	1,119
More than 12 months after the end of the reporting period	2,509	2,163
	<b>3,583</b>	<b>3,282</b>

The provision for deferred leave relates to employees who have entered into an agreement to self-fund an additional twelve months leave in the fifth year of the agreement. The provision recognises the value of salary set aside for employees to be used in the fifth year. This liability is measured on the same basis as annual leave. Deferred leave is reported as a current provision as employees can leave the scheme at their discretion at any time.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### Purchased leave

The provision for purchased leave relates to employees who have entered into an agreement to self-fund up to an additional ten weeks leave per calendar year. The provision recognises the value of salary set aside for employees and is measured at the nominal amounts expected to be paid when the liabilities are settled. This liability is measured on the same basis as annual leave.

#### 38-hour leave liability

The provision for 38-hour leave liability represents a commitment by Cabinet in 1986 to honour an agreement to accrue additional hours worked between 1 January and 30 September 1986. This was after the Government of the day granted a 38-hour week to Police Officers, back-dated to 1 January 1986. The hours accrued are generally payable on retirement, resignation or termination. This liability is measured on the same basis as long service leave.

#### Special paid leave

The provision for special paid leave represents the negotiated leave entitlement to police officers who previously accrued long service leave on a ten-year basis prior to the accrual period changing to seven years. This liability is measured on the same basis as annual leave.

#### Time off in lieu

This liability represents accumulated days off (time off in lieu) expected to be paid out within two months of the reporting date and is measured on the same basis as annual leave.

#### Post-separation medical benefits

The provision for post-separation medical benefits relates to the cost of providing medical benefits to injured Police Officers after they cease work with the WA Police Force. Medical benefits expected to be settled within 12 months after the reporting date are recognised and measured at the undiscounted amounts expected to be paid when the liabilities are settled. Medical benefits expected to be settled more than 12 months after reporting date are measured at the present value of amounts expected to be paid when the liabilities are settled.

An actuarial assessment of the amounts expected to be settled was performed at 30 June 2021.

#### In-service medical benefits

The provision for in-service medical benefits relates to the cost of providing medical benefits to Police Officers. The WA Police Force pays reasonable expenses for work related and non-work related medical expenses, less the amounts of any benefits paid. Medical benefits expected to be settled within 12 months after the reporting date are recognised and measured at the undiscounted amounts expected to be paid when the liabilities are settled. Medical benefits expected to be settled more than 12 months after reporting date are measured at the present value of amounts expected to be paid when the liabilities are settled.

#### (b) Other provisions:

The settlement of leave liabilities and medical benefits gives rise to the payment of employment on-costs including workers' compensation insurance and claims handling expenses. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance and claims handling expenses, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses', Note 3.6 and are not included as part of the WA Police Force's 'Employee benefits expense'. The related liability is included in 'Other Provisions'.

	2023 \$'000	2022 \$'000
Movement in Other provisions		
Carrying amount at start of period	2,644	2,667
Additional/(reversals of) provision recognised	1,416	929
Payments/other sacrifices of economic benefits	(1,310)	(952)
Carrying amount at end of period	<b>2,750</b>	<b>2,644</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### Key sources of estimation uncertainty - long service leave and medical benefits

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

Several estimates and assumptions are used in calculating the WA Police Force's long service leave and medical benefits provisions. These include:

- Expected future salary rates
- Discount rates
- Employee retention rates
- Expected future payments
- Expected future medical benefit payments to ceased police officers; and
- Expected future medical benefit payments to serving police officers

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave, post-separation medical benefits and in-service medical benefits provisions.

Any gain or loss following revaluation of the long service leave, post-separation medical benefits and in-service medical benefits provisions is recognised as employee benefits expense.

	2023 \$'000	2022 \$'000
<b>3.3 Supplies and services</b>		
Repairs and maintenance	18,660	20,054
Rental, leases and hire	4,699	4,579
Insurances and licences	36,091	33,178
Travel expenses	15,711	13,012
Communication expenses	15,612	14,823
Services and contracts	152,148	148,745
Equipment acquisitions	14,181	16,208
Fuels and oils	10,368	9,616
Consumables	9,570	14,492
Training expenses	3,582	2,862
Other supplies and services	1,093	808
<b>Total supplies and services</b>	<b>281,715</b>	<b>278,377</b>

Rentals, leases and hire includes short-term leases with a lease term of 12 months or less, low-value leases with an underlying value of \$5,000 or less, and variable lease payments, recognised in the period in which the event or condition that triggers those payments occurs. Supplies and services are recognised as an expense in the reporting period in which they are incurred.

#### 3.4 Accommodation expenses

Office rental	21,573	20,975
Repairs and maintenance	23,858	20,376
Energy, water and rates	12,561	11,449
Cleaning	7,311	9,395
<b>Total accommodation expenses</b>	<b>65,303</b>	<b>62,195</b>

Office rental is expensed as incurred as Memorandum of Understanding Agreements between the WA Police Force and the Department of Finance for the leasing of office accommodation contain significant substitution rights. Repairs, maintenance, energy, water and cleaning are recognised as expenses as incurred.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>3.5 Grants and subsidies</b>		
<u>Recurrent</u>		
Road Trauma Trust Account - Partnerships (a)	13,524	16,059
Road Trauma Trust Account - Community Project Grants (a)	122	249
Road Trauma Trust Account - Community Event Grants (a)	181	186
WA Police Community Youth Centres	5,550	5,619
Crime Prevention	1,194	1,497
Constable Care Child Safety Foundation Inc	1,396	1,385
COVID-19 Vaccination - Community Grants	5	194
<u>Capital</u>		
Road Trauma Trust Account - Infrastructure	25,391	24,526
Road Trauma Trust Account - Policy Reform	1,400	-
WA Police Community Youth Centres - Infrastructure	775	2,300
WA Police Community Youth Centres - Operational Equipment	-	186
Local Government - Armadale Courthouse	600	-
Local Government - Surveillance and Security Infrastructure	-	1,131
<b>Total grant expense</b>	<b>50,138</b>	<b>53,332</b>

Paid to:

Main Roads Western Australia	26,911	24,751
WA Police Community Youth Centres	6,325	8,105
Department of Fire and Emergency Services	-	4,650
Department of Transport	6,559	4,492
Local Government	2,614	3,040
Community Organisation	2,338	2,753
Department of Education	1,712	1,671
Mental Health Commission	1,569	1,531
Constable Care	1,396	1,385
East Metropolitan Health Service	509	605
Department of Health	149	148
Sporting Organisation	37	63
Other	5	57
Educational Institutions	9	47
State Government	-	18
Registered Charity	5	16
	<b>50,138</b>	<b>53,332</b>

(a) Road Trauma Trust Account grants

Total Road Trauma Trust Account grants for the reporting period	76,315	68,128
Less grants allocated to the WA Police Force	35,697	27,108
	<b>40,618</b>	<b>41,020</b>

Transactions in which the WA Police Force provides funds to another party without receiving approximately equal value in return are categorised as 'Grant or subsidy expenses'. 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 are recognised as an expense in the reporting period in which they are paid or payable. They include payments to other public sector agencies, local government and community groups.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>3.6 Other expenses</b>		
Expected credit losses expense (a)	44	8
Loss on forward foreign exchange contracts	-	1,856
Refund of State grants received	208	-
Refund of Commonwealth grants received	40	1
Employment on-costs (b)	6,320	3,918
Other expenses from ordinary activities	6,304	2,829
<b>Total other expenses</b>	<b>12,916</b>	<b>8,612</b>

(a) Expected credit losses expense is an allowance of trade receivables, measured at the lifetime expected credit losses at each reporting date. In determining the lifetime expected credit loss, the WA Police Force has considered the historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Refer also to Note 6.1 Movement in allowance for impairment of trade receivables.

(c) Employment on-costs, including workers' compensation insurance and claims handling expenses. The on-costs liability associated with the recognition of leave liabilities is included at note 3.2 Employee related provisions. Superannuation contributions accrued as part of leave provisions are employee benefits and are not included in employment on-costs.

### 3.7 Net gain/(loss) on disposal of non-current assets

<b>Net proceeds from disposal of non-current assets</b>		
Property, plant and equipment	3,544	1,161
Right-of-use assets	44	15
<b>Carrying amount of non-currents assets disposed</b>		
Property, plant and equipment	5,760	2,278
Right-of-use assets	-	-
<b>Net gain/(loss)</b>	<b>(2,172)</b>	<b>(1,102)</b>
Net gain on disposal of non-current assets	200	304
Net loss on disposal of non-current assets	(2,372)	(1,406)
<b>Net gain/(loss) on disposal of non-current assets</b>	<b>(2,172)</b>	<b>(1,102)</b>

Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses. Gains and losses are recognised in the profit or loss in the statement of comprehensive income.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### 4. OUR FUNDING SOURCES

##### How we obtain our funding

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

	<u>Notes</u>
Income from State Government	
- Service appropriation	4.1
- Income from other public sector entities	4.2
- Services received free of charge	4.3
- Royalties for Regions Fund	4.4
Regulatory fines	4.5
User charges and fees	4.6
Commonwealth grants	4.7
Contributions, sponsorships and donations	4.8
Interest income	4.9
Other income	4.10

	<u>2023</u>	<u>2022</u>
	<u>\$'000</u>	<u>\$'000</u>
<b>4.1 Service appropriation</b>		
Appropriations received during the year:		
Service appropriation	1,621,812	1,537,217
<i>Salaries and Allowances Act 1975</i>	4,661	4,640
<b>Total service appropriation</b>	<b>1,626,473</b>	<b>1,541,857</b>

Service Appropriations are recognised as income at fair value of consideration received in the period in which the WA Police Force gains control of the appropriated funds. The WA Police Force gains control of appropriated funds at the time those funds are deposited into the WA Police Force's bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

Service appropriations fund the net cost of services delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the budgeted depreciation expense for the year and any agreed increase in leave liability during the year.

##### Summary of Consolidated Account Appropriations

For the year ended 30 June 2023

	2023	2023	2023	2023	2023
	Budget	Supplementary	Revised	Actual	Variance
	\$'000	Funding	Budget	\$'000	\$'000
<b>DELIVERY OF SERVICES</b>					
Item 63 Net amount appropriated to deliver services	1,566,181	55,897	1,622,078	1,621,812	(266)
Amounts Authorised by Other Statutes					
- <i>Salaries and Allowances Act 1975</i>	4,661	-	4,661	4,661	-
<b>Total appropriations provided to deliver services</b>	<b>1,570,842</b>	<b>55,897</b>	<b>1,626,739</b>	<b>1,626,473</b>	<b>(266)</b>
<b>CAPITAL</b>					
Item 132 Capital Appropriation	73,228	2,101	75,329	75,329	-
<b>GRAND TOTAL</b>	<b>1,644,070</b>	<b>57,998</b>	<b>1,702,068</b>	<b>1,701,802</b>	<b>(266)</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>4.2 Income from other public sector entities</b>		
Department of Justice (a)	6,000	7,968
Department of Transport - Special Series Plates (b)	2,728	3,075
Department of Transport (c)	922	1,147
Venues West (d)	1,997	772
Mental Health Commission (e)	500	-
Public Transport Authority (f)	200	-
Department of Communities (g)	50	50
Department of Mines, Industry Regulation and Safety (h)	-	171
Department of Local Government, Sport and Cultural Industries (i)	86	116
Department of Health (j)	-	500
Department of Justice (k)	-	253
Department of Justice (l)	-	145
Department of Fire and Emergency Services (m)	95	-
<b>Total income from other public sector entities</b>	<b>12,578</b>	<b>14,197</b>

(a) Funds collected under the Criminal Property Confiscation Account are allocated to the WA Police Force to combat organised crime in Western Australia.

(b) Funds collected represent a 50% share of the net revenue raised from the sale of special series registration plates for community policing initiatives relating to juvenile offenders.

(c) Other funds received include contributions towards the provision of an integrated marine operations centre and towards the cost of support and maintenance of policing software.

(d) Income relates to policing of major events.

(e) Income relates to a contribution to be used for mental health initiatives in relation to leavers.

(f) Income relates to contribution towards transport services in relation to leavers.

(g) Contribution for volunteer police clearances.

(h) Income relates to dangerous goods checks.

(i) Income relates to casino, bookmaker and liquor probity checks.

(j) Contribution to facilitate the acceleration of the vaccine program.

(k) Contribution for the co-design project for the Kimberley Juvenile Justice Strategy.

(l) Contribution to support planning and policy development activities for the Criminal Law (Mental Impairment) Bill.

(m) Contribution to support the upgrade of computer aided dispatch technological capability.

Grants from other State Government agencies received to support the objectives of the WA Police Force will generally be recognised as income under AASB 1058, as they do not constitute a contract with a customer, are not clearly enforceable and not sufficiently specific about the performance obligations of the WA Police Force.

Grant income is recognised at the fair value of consideration received when the WA Police Force obtains control over the assets comprising the contributions which is usually when the grants are receivable. The exception is when the contribution requires the WA Police Force to acquire or construct a non-financial asset. In such cases, income is recognised as the asset is acquired or constructed.

### 4.3 Services received free of charge

Services received free-of-charge is determined by the following estimates provided by agencies:

Legal services provided by the State Solicitor's Office	2,996	2,349
Rapid antigen testing kits provided by the Department of Health	1,986	-
Office accommodation provided by the Department of Communities	-	1,580
Lease management services provided by the Department of Finance	344	383
Title searches and valuation services provided by the Western Australian Land Information Authority	78	456
Research, GIS mapping services provided by Department of Local Government, Sports and Cultural Industries	16	-
Network operations provided by Main Roads WA	3	-
Compliance officer training provided by Department of Transport	1	-
Department of Transport - Services WA	-	50
Department of Education - Police Liaison Officer - office administration expenses	-	52
Medical support to Leavers provided by the Department of Health	187	205
<b>Total services received free of charge</b>	<b>5,611</b>	<b>5,075</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

Where assets or services have been received free-of-charge or for nominal cost, the WA Police Force recognises revenues equivalent to the fair value of the assets and/or the fair value of those services that can be reliably measured and which would have been purchased if not donated, and those fair values shall be recognised as assets or expenses, as applicable. Where the contribution of assets or services are in the nature of contributions by owners, the WA Police Force makes an adjustment directly to equity.

	2023 \$'000	2022 \$'000
<b>4.4 Royalties for Regions Fund</b>		
Regional Community Services Account	15,593	16,686
<b>Total Royalties for Regions Fund</b>	<b>15,593</b>	<b>16,686</b>

The Regional Community Services Account is a sub-fund within the over-arching 'Royalties for Regions Fund'. The recurrent funds are committed to projects and programs in WA regional areas and are recognised as income when the WA Police Force receives the funds. The WA Police Force has assessed Royalties for Regions agreements and concludes that they are not within the scope of AASB 15 as they do not meet the 'sufficiently specific' criterion.

#### 4.5 Regulatory fines

Regulatory fines	123,356	114,559
<b>Total regulatory fines</b>	<b>123,356</b>	<b>114,559</b>

This represents all moneys received from photographic based vehicle infringement notices collected via the Department of Transport and the Department of Justice. The collections were credited to the Road Trauma Trust Account which was administered by the Commission in accordance with the *Road Safety Council Act 2002*.

Revenue is recognised under AASB 1058 as the fines are collected.

#### 4.6 User charges and fees

Regulated fees (a)		
Firearms	10,108	9,518
Security and related activities	4,370	3,221
Pawnbrokers and second-hand dealers	224	198
Clearance certificates	6,671	5,971
Major events	757	622
Crash information	136	90
Other regulated fees	1,269	965
	<b>23,535</b>	<b>20,585</b>
Recoups of services provided (b)	790	428
Towage and storage recoups (c)	9,570	9,174
Other recoups (d)	1,541	1,726
<b>Total user charges and fees</b>	<b>35,436</b>	<b>31,913</b>

##### (a) Regulated fees

##### ***Firearms, Security and related activities, Pawnbrokers and second-hand dealers, Clearance certificates, Crash information***

Regulated fees are derived from the issuance and transfer of certain certificates or licenses to third parties and constitute a contract with a customer. Regulated fee revenue is recognised in accordance with AASB 15 at the point in time during the accounting period to when the relevant applications for certificates and licenses or certificates have been reviewed and the certificate or licence is either granted or refused. Amounts relating to unprocessed applications at balance date are deferred to the following financial year.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### Major events

The WA Police Force are engaged to provide policing services and resources to major sporting and entertainment events in Western Australia. In these circumstances, WA Police Force have been provided the legislative authority to recover costs for providing policing services at those events.

Revenue is recognised in accordance with AASB 15 over the period that the underlying service has been performed.

#### (b) Recoups of services provided

The WA Police Force from time to time is requested to perform services to other third parties which under these arrangements, can recover the costs incurred.

Under AASB 15, the WA Police Force satisfies its performance obligation over time as it provides the related service and revenue is recognised as the underlying costs are incurred.

#### (c) Towage and storage recoups

Income from fines or penalties are recognised when the WA Police Force has an enforceable legal claim to the asset (cash) to be received or has collected the amounts due from the impoundment.

In accordance with AASB 1058, income is recognised based on the initial fair value of that receivable which incorporates an estimate for the likelihood of the amount being collected.

#### (d) Other recoups

The WA Police Force from time to time will receive reimbursement for costs incurred. Where the recoups and related expenditure occur within the same financial year, where possible the recoup is offset against the original expense otherwise the recoup is recognised as income.

	2023	2022
	\$'000	\$'000
<b>4.7 Commonwealth grants</b>		
<u>Recurrent grants</u>		
Australian Federal Police - National Anti-Gang Squad (a)	1,837	1,650
Australian Federal Police - National Task Force Morpheous (b)	-	80
Australian Federal Police - National DNA Program (c)	-	50
Department of Treasury - Family Law Information Sharing (d)	307	-
Department of Treasury - National Partnership on COVID-19 Response (e)	-	2,184
Department of Home Affairs - Living Safe Together Program (f)	1,101	369
Department of Home Affairs - Australia New Zealand Counter-Terrorism Committee (g)	148	116
<u>Capital grants</u>		
Australian Criminal Intelligence Commission - National Criminal Intelligence System (h)	1,502	2,251
Department of the Prime Minister and Cabinet - Indigenous Grants (i)	31	882
<b>Total Commonwealth grants</b>	<b>4,926</b>	<b>7,582</b>

(a) Funds are utilised as part of a co-ordinated approach to detect, deter and disrupt gang-related crime.

(b) Funds are utilised to develop capability and combat highest threat outlaw motorcycle gangs.

(c) Funds are utilised for collaborative working arrangements for the National DNA Program for unidentified and missing persons.

(d) Funds are utilised for two-way information sharing between the Federal family law courts and the State.

(e) Funds received from the Commonwealth for expenditure incurred in 2019-20 on the COVID-19 response.

(f) Funds are utilised for countering violent extremism activities.

(g) Funds are utilised to undertake drill and preparation training for counter-terrorism activities.

(h) Funds are utilised for the development of a national criminal intelligence system to support efforts by law enforcement, national security and regulatory agencies.

(i) Funds are utilised for capital works projects including child friendly interview rooms, officer accommodation and office space in remote Western Australia.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

Grants from Commonwealth Government agencies received to support the objectives of the WA Police Force will generally be recognised as income under AASB 1058 as they do not constitute a contract with a customer, are not clearly enforceable and are not sufficiently specific about the performance obligations of the WA Police Force.

Where Commonwealth specific purpose funding is received, grant income is recognised at fair value when the WA Police Force obtains control over the assets comprising the contributions which is usually when the grants are receivable. The exception is when the contribution requires the WA Police Force to acquire or construct a non-financial asset, in such cases, income is recognised as the asset is acquired or constructed.

	2023 \$'000	2022 \$'000
<b>4.8 Contributions, sponsorships and donations</b>		
Contributions		
Employee rental contributions	10,276	9,644
Executive vehicle contributions	271	283
Other contributions	2,472	2,752
<b>Total contributions</b>	<b>13,019</b>	<b>12,679</b>
Sponsorships and Donations		
Sponsorships	8	7
Non-cash donations	1,332	143
<b>Total sponsorships and donations</b>	<b>1,340</b>	<b>150</b>
<b>Total contributions, sponsorships and donations</b>	<b>14,359</b>	<b>12,829</b>

Employee rental and vehicle contributions are recognised in accordance with AASB 15 over the period that the underlying costs are incurred.

For other contributions, sponsorships and donations, income is recognised at fair value when the WA Police Force obtains control over the assets which is usually when cash is received. Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

#### 4.9 Interest income

Road Trauma Trust Account	2,595	453
<b>Total interest revenue</b>	<b>2,595</b>	<b>453</b>

Interest revenue is recognised as interest accrues and is calculated by applying the effective interest rate to the gross carrying amount of the financial asset.

#### 4.10 Other income

Other revenues from ordinary activities	4,015	2,678
<b>Total other revenue</b>	<b>4,015</b>	<b>2,678</b>

Other revenue is recognised under AASB 1058 as the revenue is collected.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### 5. KEY ASSETS

##### Assets the WA Police Force utilises for economic benefit or service potential

This section provides additional information regarding key assets the WA Police Force utilises to gain economic benefits or service potential. This section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes
Property, plant and equipment	5.1
Right-of-use assets	5.2
Intangible assets	5.3

##### 5.1 Property, plant and equipment

	Land \$'000	Buildings \$'000	Works in progress \$'000	Plant, equipment and vehicles \$'000	Computing and communication equipment \$'000	Artwork \$'000	Leasehold improvements \$'000	Total \$'000
<b>Year ended 30 June 2022</b>								
<b>Comparative Opening Balance</b>								
Gross carrying amount	200,246	593,185	82,753	158,171	176,896	725	36,202	1,248,178
Accumulated depreciation	-	(23,691)	-	(82,309)	(102,628)	-	(31,950)	(240,578)
<b>Carrying amount at start of period</b>	<b>200,246</b>	<b>569,494</b>	<b>82,753</b>	<b>75,862</b>	<b>74,268</b>	<b>725</b>	<b>4,252</b>	<b>1,007,600</b>
Additions	5,100	38	71,808	12,882	912	5	-	90,745
Disposals	-	(389)	(3,225)	(1,686)	(193)	-	-	(5,493)
Transfers between classes	1,750	25,098	(38,237)	5,784	4,849	-	534	(222)
Transfers assets held for sale	-	-	-	-	-	-	-	-
Revaluation increments/(decrements)	4,076	48,864	-	-	-	-	-	52,940
Depreciation	-	(24,672)	-	(15,289)	(13,595)	-	(2,166)	(55,722)
<b>Carrying amount at end of period</b>	<b>211,172</b>	<b>618,433</b>	<b>113,099</b>	<b>77,553</b>	<b>66,241</b>	<b>730</b>	<b>2,620</b>	<b>1,089,848</b>
Gross carrying amount	211,172	644,860	113,099	166,171	172,248	730	36,759	1,345,039
Accumulated depreciation	-	(26,427)	-	(88,618)	(106,007)	-	(34,139)	(255,191)
<b>Year ended 30 June 2023</b>								
<b>Current Year Opening Balance</b>								
Gross carrying amount	211,172	644,860	113,099	166,171	172,248	730	36,759	1,345,039
Accumulated depreciation	-	(26,427)	-	(88,618)	(106,007)	-	(34,139)	(255,191)
<b>Carrying amount at start of period</b>	<b>211,172</b>	<b>618,433</b>	<b>113,099</b>	<b>77,553</b>	<b>66,241</b>	<b>730</b>	<b>2,620</b>	<b>1,089,848</b>
Additions	28,700	268	70,998	11,993	2,661	-	-	114,620
Disposals	-	(3)	(2,290)	(5,434)	(56)	-	-	(7,783)
Transfers between classes	-	30,321	(34,638)	2,887	1,643	-	1,045	1,258
Transfers from other agencies	-	-	-	-	-	-	-	-
Transfers assets held for sale	(192)	-	-	-	-	-	-	(192)
Revaluation increments/(decrements)	23,178	75,395	-	-	-	-	-	98,573
Depreciation	-	(29,037)	-	(12,917)	(11,683)	-	(853)	(54,490)
<b>Carrying amount at end of period</b>	<b>262,858</b>	<b>695,377</b>	<b>147,169</b>	<b>74,082</b>	<b>58,806</b>	<b>730</b>	<b>2,812</b>	<b>1,241,834</b>
Gross carrying amount	262,858	726,535	147,169	159,245	171,584	730	36,442	1,504,563
Accumulated depreciation	-	(31,158)	-	(85,163)	(112,778)	-	(33,630)	(262,729)

The Department of Planning, Lands and Heritage (DPLH) is the only Department with the power to sell Crown land. The land is transferred to DPLH for sale and the WA Police Force accounts for the transfer as a distribution to owner.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### Initial recognition

Land vested within the WA Police Force is capitalised irrespective of value.

All items of property, plant and equipment are initially recognised at cost. Where an asset is acquired at no cost or for nominal consideration, cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment costing less than \$5,000 are immediately expensed directly to the Statement of Comprehensive Income.

The cost of leasehold improvements is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

#### Subsequent measurement

Subsequent to initial recognition of an asset, the revaluation model is used for the measurement of land and buildings and historical cost for all other property, plant and equipment. Land is carried at fair value. Buildings are carried at fair value less accumulated depreciation and accumulated impairment losses. All other items of property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Where market-based evidence is available, the fair value of land and buildings is determined on the basis of current market values determined by reference to recent market transactions. When buildings are revalued by reference to recent market transactions, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

In the absence of market-based evidence, the fair value of land and buildings is determined on the basis of existing use. This normally applies where buildings are specialised or where land use is restricted. Fair value for existing use buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the current replacement cost. Fair value for restricted use land is determined by comparison with market evidence for land with similar approximate utility (high restricted use land) or market value of comparable unrestricted land (low restricted use land). When buildings are revalued, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Landgate) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period.

Land and buildings were revalued as at 1 July 2022 by Landgate and recognised at 1 July 2022. In undertaking the revaluation, fair value was determined by reference to market values for land: \$84,214,000 (2022: \$49,147,000) and buildings: \$23,832,000 (2022: \$23,633,000). For the remaining balance, fair value of buildings was determined on the basis of current replacement cost and fair value of land was determined on the basis of comparison with market evidence for land with low level utility (high restricted use land).

As at the date of authorisation for issue, it is recognised that the ongoing impact of COVID-19 may impact future fair values.

#### Derecognition

Upon disposal or derecognition of an item of land and building, any revaluation surplus relating to that asset is transferred to Accumulated surplus.

#### Significant assumptions and judgements

The most significant assumptions and judgements in estimating fair value are made in assessing whether to apply the existing use basis to assets and in determining estimated economic life. Professional judgement by the valuer is required where evidence does not provide a clear distinction between market type assets and existing use assets.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

	2023	2022
	\$'000	\$'000
<b>5.1.1 Depreciation and impairment</b>		
Depreciation		
Buildings	29,037	24,672
Plant, equipment and vehicles	12,917	15,289
Computing and communication equipment	11,683	13,595
Leasehold improvements	853	2,166
Right-of-use assets	47,380	42,573
<b>Total depreciation expense</b>	<b>101,870</b>	<b>98,295</b>

As at 30 June 2023 there were no indications of impairment to property, plant and equipment.

All surplus assets at 30 June 2023 have either been classified as assets held for sale or have been written off.

Please refer to note 5.3.1 for guidance in relation to the impairment assessment that has been performed for intangible assets.

#### Finite useful lives

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner that reflects the consumption of their future economic benefits. The exceptions to this rule include land and assets held for sale.

Depreciation is provided for on either a straight-line basis net of residual values as is the case for vehicle, aircraft and vessels or on a straight-line basis for all other property, plant and equipment. Depreciation rates are reviewed annually and the useful lives for each class of depreciable asset are:

Class of Asset	Useful life: years
Buildings	20 to 50
Computing and communication equipment	3 to 40
Plant, equipment and vehicles	3 to 20
Leasehold improvements	2 to 50

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

Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

Land and works of art, which are considered to have an indefinite life, are not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### Impairment

Property, plant and equipment, intangible assets and right-of-use assets are tested for any indication of impairment at the end of each reporting period. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is written down to the recoverable amount and an impairment loss is recognised. Where an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit or loss. Where a previously revalued asset is written down to recoverable amount, the loss is recognised as a revaluation decrement in other comprehensive income. As the WA Police Force is a not for profit entity, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

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

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

#### 5.2 Right-of-use assets

	Buildings \$'000	Residential housing \$'000	Plant, equipment and vehicles \$'000	Computing and communication equipment \$'000	Total \$'000
<b>Year ended 30 June 2022</b>					
Balance at 1 July 2021					
Gross carrying amount	3,596	71,291	32,711	38,199	145,797
Accumulated depreciation	(2,336)	(38,512)	(16,455)	(11,125)	(68,428)
<b>Carrying amount at the start of the period</b>	<b>1,260</b>	<b>32,779</b>	<b>16,256</b>	<b>27,074</b>	<b>77,369</b>
Additions	1,141	9,199	9,401	-	19,741
Price Changes/Term Extensions	227	17,694	436	1,408	19,765
Depreciation	(1,029)	(24,361)	(10,151)	(7,032)	(42,573)
<b>Carrying amount at end of period</b>	<b>1,599</b>	<b>35,311</b>	<b>15,942</b>	<b>21,450</b>	<b>74,302</b>
Gross carrying amount	4,540	93,008	35,480	39,607	172,635
Accumulated depreciation	(2,941)	(57,697)	(19,538)	(18,157)	(98,333)
<b>Year ended 30 June 2023</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Balance at 1 July 2022					
Gross carrying amount	4,540	93,008	35,480	39,607	172,635
Accumulated depreciation	(2,941)	(57,697)	(19,538)	(18,157)	(98,333)
<b>Carrying amount at the start of the period</b>	<b>1,599</b>	<b>35,311</b>	<b>15,942</b>	<b>21,450</b>	<b>74,302</b>
Additions	-	8,919	13,014	354	22,287
Price Changes/Term Extensions	157	26,645	1,465	5,110	33,377
Depreciation	(796)	(28,709)	(10,563)	(7,312)	(47,380)
<b>Carrying amount at end of period</b>	<b>960</b>	<b>42,166</b>	<b>19,858</b>	<b>19,602</b>	<b>82,586</b>
Gross carrying amount	3,526	122,442	40,994	45,053	212,015
Accumulated depreciation	(2,566)	(80,276)	(21,136)	(25,451)	(129,429)

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### Initial recognition

At the commencement date of the lease, the WA Police Force recognises right-of-use assets at cost comprising of:

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

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in Note 7.1 Lease Liabilities.

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

#### Subsequent measurement

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

#### Depreciation and impairment of right-of-use assets

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

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

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 5.1.1.

	2023 \$'000	2022 \$'000
The following amounts relating to leases have been recognised in the Statement of Comprehensive		
Depreciation expense of right-of-use assets	47,380	42,573
Lease interest expense	2,834	1,912
Expenses relating to variable lease payments not included in lease liabilities	1,715	1,285
<b>Total amount recognised in the Statement of Comprehensive Income</b>	<b>51,929</b>	<b>45,770</b>
The total cash outflow for leases was:	50,507	44,286

As at 30 June 2023 there were no indications of impairment to right-of-use assets.

The WA Police Force has leases for vehicles, office and residential accommodation and communication equipment.

The WA Police Force has also entered into a Memoranda of Understanding Agreements (MOU) with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

The WA Police Force recognises leases as right-of-use assets and associated lease liabilities in the Statement of Financial Position. The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 7.1.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### 5.3 Intangible assets

	Computing software \$'000	Software development in progress \$'000	Total \$'000
<b>Year ended 30 June 2022</b>			
<b>Balance at 1 July 2021</b>			
Gross carrying amount	239,309	11,514	250,823
Accumulated depreciation	(198,984)	-	(198,984)
<b>Carrying amount at start of period</b>	<b>40,325</b>	<b>11,514</b>	<b>51,839</b>
Additions	89	16,768	16,857
Transfers between classes	3,080	(2,858)	222
Amortisation	(11,115)	-	(11,115)
<b>Carrying amount at end of period</b>	<b>32,379</b>	<b>25,424</b>	<b>57,803</b>
Gross carrying amount	221,371	25,424	246,795
Accumulated depreciation	(188,992)	-	(188,992)
<b>Year ended 30 June 2023</b>			
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Current Year Opening Balance</b>			
Gross carrying amount	221,371	25,424	246,795
Accumulated depreciation	(188,992)	-	(188,992)
<b>Carrying amount at start of period</b>	<b>32,379</b>	<b>25,424</b>	<b>57,803</b>
Additions	564	13,302	13,866
Transfers between classes	19,224	(20,482)	(1,258)
Amortisation	(11,936)	-	(11,936)
<b>Carrying amount at end of period</b>	<b>40,231</b>	<b>18,244</b>	<b>58,475</b>
Gross carrying amount	241,159	18,244	259,403
Accumulated depreciation	(200,928)	-	(200,928)

#### Initial recognition

Acquisitions of intangible assets (being software licences) costing \$5,000 or more and other internally developed intangible assets costing \$100,000 or more that comply with the recognition criteria of AASB 138.57 Intangible Assets (as noted below), are capitalised. The costs of utilising the assets is expensed (amortised) over their useful life. Costs incurred below these thresholds are expensed directly to the Statement of Comprehensive Income.

All acquired and internally developed intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is their fair value at the date of acquisition.

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

- The technical feasibility of completing the intangible asset so that it will be available for use or sale;
- An intention to complete the intangible asset, and use it or sell it;
- The ability to use or sell the intangible asset;
- The intangible asset will generate probable future economic benefit;
- The availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible;
- The ability to measure reliably the expenditure attributable to the intangible asset during its development.

#### System developments

For system developments, research costs are expensed as incurred. Development costs incurred on an individual project are capitalised when their future economic benefits can reasonably be regarded as assured and that the total project costs are likely to exceed \$100,000. Other development expenditures are expensed as incurred.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### Computer software

Software that is an integral part of the related hardware is treated as property, plant and equipment. Software that is not an integral part of the related hardware is treated as an intangible asset. Software costing less than \$5,000 is expensed in the year of acquisition. In some cases, base software is purchased and then re-configured to the needs of the WA Police Force. These are treated in accordance with system development policies.

#### Licences

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

#### Subsequent measurement

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

	2023 \$'000	2022 \$'000
<b>5.3.1 Amortisation and impairment</b>		
Amortisation		
Software and system developments	11,936	11,115
<b>Total amortisation expense</b>	<b>11,936</b>	<b>11,115</b>

As at 30 June 2023 there were no indications of impairment to intangible assets.

The WA Police Force held no goodwill or intangible assets with an indefinite useful life during the reporting period.

Amortisation for intangible assets with finite useful lives is calculated on the straight-line basis that allocate the asset's value over its estimated useful life. All intangible assets controlled by the WA Police Force have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

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

Class of Asset	Useful life: years
Software and related system developments	4 to 19

#### Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment annually or when an indication of impairment is identified.

The policy in connection with testing impairment is outlined in note 5.1.1.

## 6. OTHER ASSETS AND LIABILITIES

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

	<u>Notes</u>
Receivables	6.1
Amounts receivable for services	6.2
Non-current assets classified as held for sale	6.3
Inventories	6.4
Other current assets	6.5
Payables	6.6
Contract liabilities	6.7
Other provisions	6.8
Grant liabilities	6.9
Other liabilities	6.10

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>6.1 Receivables</b>		
<b><u>Current</u></b>		
Receivables	5,028	5,537
Allowance for impairment of receivables	(52)	(337)
GST - receivables	9,678	8,877
Accrued interest	869	193
Accrued income	1,082	1,871
<b>Total current receivables</b>	<b>16,605</b>	<b>16,141</b>

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

The WA Police Force recognises a loss allowance for expected credit losses (ECLs) on a receivable not held at fair value through profit and loss. The ECLs are based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate. Individual receivables are written off when the WA Police Force has no reasonable expectations of recovering the contractual cash flows.

For receivables, the WA Police Force recognises an allowance for ECLs measured at the lifetime expected credit losses at each reporting date. The WA Police Force has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Please refer to Note 3.6 for the amount of ECLs expensed in this financial year.

Reconciliation of changes in the allowance for impairment of receivables:

Opening Balance	337	347
Expected credit loss expense	52	8
Revision of recoverability	(214)	-
Amounts written off during the period	(7)	(12)
Amounts recovered during the year	(116)	(6)
<b>Allowance for impairment at end of period</b>	<b>52</b>	<b>337</b>

The maximum exposure to credit risk at the end of the reporting period for receivables is the carrying amount of the asset inclusive of any allowance for impairment as shown in the table at Note 8.1 (c) Financial instruments disclosures.

The WA Police Force does not hold any collateral as security or other credit enhancements as security for receivables.

### 6.2 Amounts receivable for services (Holding Account)

Current asset	20,921	29,592
Non-current asset	862,073	773,064
<b>Total amounts receivable for services</b>	<b>882,994</b>	<b>802,656</b>

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

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

### 6.3 Non-current assets classified as held for sale

Land	2,057	1,865
Buildings	-	233
<b>Total non-current assets classified as held for sale</b>	<b>2,057</b>	<b>2,098</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

This is reconciled as follows:

	Land \$'000	Buildings \$'000	Total \$'000
<b><u>Year ended 30 June 2022</u></b>			
Opening Balance	1,865	233	2,098
Balance at end of period	<b>1,865</b>	<b>233</b>	<b>2,098</b>
<b><u>Year ended 30 June 2023</u></b>			
Opening Balance	1,865	233	2,098
Add net assets reclassified as held for sale	192	-	192
Less net assets transferred back to property, plant and equipment	-	-	-
Total assets held for sale	2,057	233	2,290
Less assets sold		(233)	(233)
Balance at end of period	<b>2,057</b>	<b>-</b>	<b>2,057</b>

Non current assets (or disposal groups) held for sale are recognised at the lower of carrying amount and fair value less costs to sell and are presented separately from other assets in the Statement of Financial Position. These assets are not depreciated or amortised while they are classified as held for sale.

	2023 \$'000	2022 \$'000
<b>6.4 Inventories</b>		
Inventories held for distribution	1,281	1,040
<b>Total inventories</b>	<b>1,281</b>	<b>1,040</b>
Opening Balance	1,040	691
Purchases	1,567	1,164
Distribution for use	(1,326)	(815)
Closing Balance	<b>1,281</b>	<b>1,040</b>

Inventories include those items held for distribution and are measured at the lower of cost and net realisable value. The values have been confirmed through an annual stocktake. In both years, there was no write-off or reversal of write-off of inventories.

### 6.5 Other current assets

Prepayments	13,604	10,864
<b>Total other current assets</b>	<b>13,604</b>	<b>10,864</b>

Prepayments 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.

### 6.6 Payables

#### Current

Payables	4,700	1,648
Accrued expenses	22,234	19,617
Other accruals		
- Accrued salaries	24,677	19,948
- Accrued superannuation	2,414	1,947
- Staff leave loading expense	7,333	7,345
- Fringe benefit tax liability	1,306	1,119
<b>Total current payables</b>	<b>62,664</b>	<b>51,624</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### Payables

Payables, including accruals not yet billed, are recognised when the WA Police Force 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 they are generally settled within 30 days.

#### Accrued salaries

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 financial year-end. The WA Police Force considers the carrying amount of accrued salaries to be equivalent to the net fair value.

The accrued salaries suspense account (refer Note 7.4 'Restricted cash and cash equivalents') consists of amounts paid annually, from agency appropriations for salaries expense, into a Treasury suspense account to meet additional cash outflow for employee salary payments in reporting with 27 pay days instead of the normal 26. No interest is received on this account.

	2023 \$'000	2022 \$'000
<b>6.7 Contract liabilities</b>		
Current	639	559
Non-current	196	251
<b>Total contract liabilities</b>	<b>835</b>	<b>810</b>

The WA Police Force contract liabilities primarily relate to communication leases, licences and accommodation expenses when the WA Police Force has received consideration in advance of satisfying the performance obligation.

#### 6.7.1 Movement in contract liabilities

##### Reconciliation of changes in contract liabilities

Opening balance	810	715
Additions	612	532
Revenue recognised in the reporting period	(587)	(437)
<b>Balance at end of period</b>	<b>835</b>	<b>810</b>

#### 6.7.2 Expected satisfaction of contract liabilities

##### Income recognition

1 year	639	559
1 to 5 years	116	112
Over 5 years	80	139
<b>Balance at end of period</b>	<b>835</b>	<b>810</b>

#### 6.8 Other provisions

Non-current	-	1,106
<b>Total other provisions</b>	<b>-</b>	<b>1,106</b>

#### 6.8.1 Restoration (make-good) provision

Some leased assets are required to be restored to their original condition at the end of their respective lease terms. A provision needs to be recognised for the present value of the estimated expenditure required to remove any leasehold improvements. These costs are capitalised as part of the cost of right-of-use assets and are amortised over the shorter of the lease term and the useful life of the assets.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

Under the lease agreements, the WA Police Force has an obligation to remove the leasehold improvement and restore the site.

A make-good provision is recognised when:

- There is a present obligation as a result of activities of undertaken;
- It is probable that an outflow of economic benefits will be required to settle the obligation; and
- The amount of the provision can be reliably measured.

The estimated future obligations include costs of removing equipment and restoring the affected areas.

The make-good provision is the best estimate of the present value of the expenditure required to settle the restoration obligation at the reporting date. Future restoration costs are reviewed annually and any changes in the estimate are reflected in the present value of the restoration provision at each reporting date.

	2023 \$'000	2022 \$'000
<b>Movement in Make-good provisions</b>		
Carrying amount at start of period	1,106	1,106
Reversals of provision recognised	(1,106)	-
<b>Carrying amount at end of period</b>	<b>-</b>	<b>1,106</b>

### 6.9 Grant liabilities

Current	1,242	1,273
<b>Total grant liabilities</b>	<b>1,242</b>	<b>1,273</b>

The WA Police Force grant liabilities relate to capital works projects including child friendly interview rooms, officer accommodation and office space in remote Western Australia. The WA Police Force recognises a capital grant liability for the excess of the initial carrying amount of a financial asset received in a transfer to enable the WA Police Force to acquire or construct a recognisable non-financial asset that is controlled by the WA Police Force.

### 6.9.1 Movement in grant liabilities

#### Reconciliation of changes in grant liabilities

Opening balance	1,273	2,155
Revenue recognised in the reporting period	(31)	(882)
<b>Balance at end of period</b>	<b>1,242</b>	<b>1,273</b>

The WA Police Force expects to satisfy the performance obligations unsatisfied at the end of the reporting period within the next 12 months.

### 6.10 Other liabilities

Current	150	1,651
Non-current	-	1,090
<b>Total other liabilities</b>	<b>150</b>	<b>2,741</b>

Other liabilities represents the negative change in forward foreign exchange contracts that are not designated in hedge relationships, but are, nevertheless, intended to reduce the level of foreign currency risk for expected purchases.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### 7. FINANCING

This section sets out the material balances and disclosures associated with financing and cashflows of the WA Police Force.

	<u>Notes</u>
Lease liabilities	7.1
Finance costs	7.2
Cash and cash equivalents	7.3
Restricted cash and cash equivalents	7.4
Reconciliation of cash	7.5
Reconciliation of operating activities	7.6
Capital commitments	7.7
Assets pledged as security	7.8

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>7.1 Lease liabilities</b>		
Current	36,586	31,088
Non-current	45,573	42,394
<b>Total lease liabilities</b>	<b>82,159</b>	<b>73,482</b>

#### Initial Measurement

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

Lease payments included by the WA Police Force as part of the present value calculation of the lease liability include:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable by the lessee under the residual values guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the WA Police Force exercising an option to terminate the lease.

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

Periods covered by extension or termination options are only included in the lease term if the lease is reasonably certain to be extended (or not terminated).

Variable lease payments, not included in the measurement of lease liability, that are dependant on sales are recognised in profit or loss in the period in which the condition that triggers those payments occur.

#### Subsequent measurement

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

This section should be read in conjunction with note 5.2.

#### 7.2 Finance costs

Lease interest expense	2,834	1,912
<b>Total finance costs expended</b>	<b>2,834</b>	<b>1,912</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>7.3 Cash and cash equivalents</b>		
<b>Operating Account</b>		
Amounts appropriated and any revenues subject to net appropriation determinations are deposited into this account, from which all payments are made.	50,231	25,821
<b>Advances</b>		
Advances include permanent and temporary advances allocated to areas within the WA Police Force.	2,611	2,457
<b>Total cash and cash equivalents</b>	<b>52,842</b>	<b>28,278</b>
<b>7.4 Restricted cash and cash equivalents</b>		
Restricted cash assets are those cash assets, the uses of which are restricted, wholly or partly, by regulations or an externally imposed requirement.		
- Current assets (a)	122,865	96,387
- Non-current assets (b)	29,421	25,218
<b>Total restricted cash and cash equivalents</b>	<b>152,286</b>	<b>121,605</b>
<b>(a) Current assets</b>		
<b>Road Trauma Trust Account</b>		
In accordance with section 12 of the <i>Road Safety Council Act 2002</i> , to receive and hold funds from parliamentary appropriations and all moneys from photographic based vehicle infringement (via Department of Transport and Department of the Attorney General) and any money lawfully received for the purposes of the Act.	94,596	70,900
<b>Digital Capability Fund</b>		
To hold monies to support digital transformation across the WA Government and provide capacity to upgrade legacy ICT systems that present significant risk to service delivery.	13,376	7,314
<b>Royalties for Regions Fund</b>		
To hold monies committed for projects and programs in WA regional areas.	1,728	5,562
<b>Police Recruit Traineeship Fund</b>		
To hold recruit incentive payments received under the auspices of the Commonwealth Government's New Apprenticeship and Traineeship Incentives program.	70	71
<b>National Drug Strategy</b>		
To hold grant monies received from the Drug and Alcohol Office for the funding of law-enforcement programs relating to alcohol and drug use.	257	257
<b>Australia New Zealand Counter-Terrorism Committee</b>		
To hold monies received by the WA Police Force from the Commonwealth for the funding of drill style counter-terrorism exercises.	-	40
<b>Regional Capital Projects</b>		
To hold monies received from the Commonwealth for capital works projects including child friendly interview rooms, officer accommodation and office space in remote Western Australia.	1,242	1,272

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>Organised Crime Investigation Fund</b>		
To hold monies received from the Confiscation Proceeds Account for the purpose of combating organised crime in Western Australia.	3,016	5,106
<b>National Anti-Gangs Squad</b>		
To hold grant monies received from the Commonwealth as part of a co-ordinated approach to detect, deter and disrupt gang-related crime.	-	38
<b>Police Rangers</b>		
To hold monies received in relation to the host and respondent duties for the WA Police Force Ranger program.	81	117
<b>Parental Leave</b>		
To hold monies received from the Commonwealth for the payment of paid parental leave to eligible employees.	66	39
<b>Special Plate Funds</b>		
To hold monies received from the Department of Transport being a 50% share of the net revenue raised from the sale of special series registration plates for community policing initiatives relating to juvenile offenders.	6,920	5,431
<b>Living Safe Together Intervention Program</b>		
To hold monies received from the Commonwealth for the planning and administering of countering violent extremism intervention activities and to contribute to the response to the risk posed by individuals radicalising to violent extremism.	791	240
<b>Leavers WA Strategy</b>		
To hold monies received from the Mental Health Commission for the WA Police led harm minimisation and crime prevention strategy implemented to manage end of year schooling	500	-
<b>Family Law Information Sharing</b>		
To hold monies received from the Commonwealth to improve collaboration and the sharing of information between the federal family law system, and state agencies responsible for family safety and the welfare of children.	73	-
<b>Climate Action Fund</b>		
The Climate Action Fund invests in sustainable WA jobs and industry innovation while protecting and enhancing the state's unique environmental heritage values and assets. To hold monies to build capability to estimate, manage and report on WA Police Force's emissions.	149	-
	<b>122,865</b>	<b>96,387</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>(b) Non-current assets</b>		
<b>Accrued Salaries Account</b>		
The accrued salaries suspense account consists of amounts paid annually, from the WA Police Force's appropriations for salaries expense, into a Treasury suspense account to meet the additional cash flow for employee salary payments in reporting periods with 27 pays instead of the normal 26. No interest is received on this account.	29,421	25,218
	<b>29,421</b>	<b>25,218</b>
<b>7.5 Reconciliation of cash</b>		
Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:		
Cash and cash equivalents	52,842	28,278
Restricted cash and cash equivalents	152,286	121,605
<b>Balance at end of period</b>	<b>205,128</b>	<b>149,883</b>
For the purpose of the Statement of Cash Flows, cash and cash equivalents (and restricted cash and cash equivalents) include cash on hand and short-term deposits with original maturities of 3 months or less that are readily convertible to a known amount of cash and are subject to insignificant risk of changes in value.		
<b>7.6 Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities</b>		
<b>Net cost of services</b>	<b>(1,593,566)</b>	<b>(1,545,243)</b>
Non-cash items:		
Depreciation, amortisation and impairment expense	113,805	109,411
Services received free-of-charge	5,611	5,075
Donated assets and equipment	(1,332)	(143)
Doubtful and bad debts expense	-	-
Expected credit losses expense	44	8
Net loss/(gain) on sale of non-current assets	2,172	(260)
Net loss/(gain) on foreign currency transactions	(1,296)	1,856
Adjustment for other non-cash items	994	2,826
(Increase)/decrease in assets:		
Receivables (c)	338	(2,234)
Prepayments	(2,740)	(5,032)
Inventories	(241)	(349)
Increase/(decrease) in liabilities:		
Payables (c)	5,663	(219)
Sundry accruals	5,370	5,612
Employee related provisions	(16,484)	(1,342)
Other provisions	(1,106)	-
Contract liabilities	25	95
Lease liabilities	-	-
Grant liabilities	(31)	(882)
Other liabilities	-	-
Net GST receipts/(payments)		
Net GST receipts/(payments) (a)	(243)	(539)
Change in GST (receivables)/payables (b)	(558)	(631)
Total movement in cash for the reporting period	<b>109,991</b>	<b>113,252</b>
<b>Net cash provided by/(used in) operating activities</b>	<b>(1,483,575)</b>	<b>(1,431,991)</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

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

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

(c) The Australian Taxation Office (ATO) receivables/payables in respect of GST and the receivables/payables 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.

#### Non-cash financing and investing activities

During the financial year, the WA Police Force received donated assets from external parties totalling \$1,331,744 in 2022-23 compared to \$142,866 in 2021-22.

	2023 \$'000	2022 \$'000
<b>7.7 Capital commitments</b>		
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements are payable as follows:		
Within one year	70,807	91,962
Later than one year and not later than five years	144,435	98,593
<b>Total capital commitments</b>	<b>215,242</b>	<b>190,555</b>

Capital expenditure commitments are all inclusive of GST.

#### 7.8 Assets pledged as security

The carrying amount on non-current asset pledged as security are:

Right-of-use asset - plant, equipment and vehicles	19,858	15,942
Right-of-use asset - residential housing	42,166	35,311
Right-of-use asset - computing and communication equipment	19,602	21,450
Right-of-use asset - building	960	1,599
<b>Total assets pledged as security</b>	<b>82,586</b>	<b>74,302</b>

The WA Police Force has secured the right-of-use assets against the lease liabilities. In the event of default, the rights to the leased assets will revert to the lessor.

## 8. RISKS AND CONTINGENCIES

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

	<u>Notes</u>
Financial risk management	8.1
Contingent assets and liabilities	8.2
Fair value measurements	8.3

### 8.1 Financial risk management

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

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### (a) Summary of risks and risk management

##### **Credit risk**

Credit risk arises when there is the possibility of third parties defaulting on their contractual obligations resulting in financial loss to the WA Police Force.

Credit risk associated with the WA Police Force's financial assets is minimal because the main receivable is the amounts receivable for services (Holding Account). For receivables other than from Government, the WA Police Force recovers costs associated with providing services and has policies in place to ensure that receivable balances are monitored on an ongoing basis to mitigate exposure to bad debt. Debt will be written off against the allowance account when it is probable or uneconomical to recover the debt. Overall, there are no significant concentrations of credit risk.

##### **Liquidity risk**

Liquidity risk arises when the WA Police Force is unable to meet its financial obligations as they fall due. The WA Police Force is exposed to liquidity risk through its trading in the normal course of business.

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

##### **Market risk**

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the WA Police Force's income or the value of its holdings in financial instruments. The WA Police Force does not trade in foreign currency and is not materially exposed to other price risks. The WA Police Force's exposure to market risk for changes in interest rates relates to interest earned on the Road Trauma Trust Account cash balances.

#### (b) Categories of financial instruments

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

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Financial assets</b>		
Cash and cash equivalents	52,842	28,278
Restricted cash and cash equivalents	152,286	121,605
Financial assets measured at amortised cost (i)	889,921	809,920
<b>Total financial assets</b>	<b>1,095,049</b>	<b>959,803</b>
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost	144,973	127,847
<b>Total financial liabilities</b>	<b>144,973</b>	<b>127,847</b>

(i) The amount of Receivables/Financial assets measured at amortised cost excludes GST recoverable from ATO (statutory receivable).

#### (c) Financial instrument disclosures

##### **Fair Values**

All financial assets and liabilities recognised in the Statement of Financial Position, whether they are carried at cost or fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.

# FINANCIAL STATEMENTS

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### Credit risk exposure

The following table details the credit risk exposure on WA Police Force's trade receivables using a provision matrix.

	Days past due					
	Total \$'000	Current \$'000	< 30 days \$'000	30 - 60 days \$'000	60 - 90 days \$'000	> 91 days \$'000
<b>Year ended 30 June 2023</b>						
Expected credit loss rate		0%	0%	0%	0%	3%
Estimated total gross carrying amount at default	5,028	2,521	195	167	75	2,069
Expected credit losses	(52)	-	-	-	-	(52)
	<b>4,976</b>	<b>2,521</b>	<b>195</b>	<b>167</b>	<b>75</b>	<b>2,017</b>
<b>Year ended 30 June 2022</b>						
Expected credit loss rate		1%	2%	3%	1%	7%
Estimated total gross carrying amount at default	5,537	763	129	89	77	4,479
Expected credit losses	(337)	(4)	(3)	(3)	(1)	(326)
	<b>5,200</b>	<b>759</b>	<b>126</b>	<b>86</b>	<b>76</b>	<b>4,153</b>

#### (d) Liquidity Risk and Interest Rate Exposure

The following table discloses the WA Police Force'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 %	Carrying Amount \$'000	Interest Rate Exposure				Maturity Dates				
			Fixed interest rate \$'000	Variable interest rate \$'000	Non-interest bearing \$'000	Nominal amount \$'000	Up to 1 month \$'000	1 to 3 months \$'000	3 months to 1 year \$'000	1 to 5 years \$'000	More than 5 years \$'000
<b>Year ended 30 June 2023</b>											
<b>Financial Assets</b>											
Cash and cash equivalents		52,842	-	-	52,842	52,842	52,842	-	-	-	-
Restricted cash and cash equivalents	2.48%	152,286	-	94,596	57,690	152,286	152,286	-	-	-	-
Financial assets measured at amortised cost		6,927	-	-	6,927	6,927	6,927	-	-	-	-
- Receivables (i)		882,994	-	-	882,994	882,994	-	3,500	17,421	52,600	809,473
		<b>1,095,049</b>	<b>-</b>	<b>94,596</b>	<b>1,000,453</b>	<b>1,095,049</b>	<b>212,055</b>	<b>3,500</b>	<b>17,421</b>	<b>52,600</b>	<b>809,473</b>
<b>Financial Liabilities</b>											
Payables/Accrued expenses		26,934	-	-	26,934	26,934	26,934	-	-	-	-
Other accruals		35,730	-	-	35,730	35,730	35,730	-	-	-	-
Lease liabilities (ii)	3.15%	82,159	82,159	-	-	88,671	4,619	7,166	27,448	43,591	5,847
Other liabilities		150	-	-	150	150	-	(10)	160	-	-
		<b>144,973</b>	<b>82,159</b>	<b>-</b>	<b>62,814</b>	<b>151,485</b>	<b>67,283</b>	<b>7,156</b>	<b>27,608</b>	<b>43,591</b>	<b>5,847</b>
<b>Net Financial Assets (Liabilities)</b>		<b>950,076</b>	<b>(82,159)</b>	<b>94,596</b>	<b>937,639</b>	<b>943,564</b>	<b>144,772</b>	<b>(3,656)</b>	<b>(10,187)</b>	<b>9,009</b>	<b>803,626</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

Year ended 30 June 2022	Weighted average effective interest %	Carrying Amount \$'000	Interest Rate Exposure			Nominal amount \$'000	Maturity Dates				
			Fixed interest rate \$'000	Variable interest rate \$'000	Non-interest bearing \$'000		Up to 1 month \$'000	1 to 3 months \$'000	3 months to 1 year \$'000	1 to 5 years \$'000	More than 5 years \$'000
<b>Financial Assets</b>											
Cash and cash equivalents		28,278	-	-	28,278	28,278	28,278	-	-	-	-
Restricted cash and cash equivalents	0.50%	121,605	-	70,900	50,705	121,605	121,605	-	-	-	-
Financial assets measured at amortised cost											
- Receivables (i)		7,264	-	-	7,264	7,264	7,264	-	-	-	-
- Amounts receivable for services		802,656	-	-	802,656	802,656	670	3,740	25,182	52,039	721,025
		<b>959,803</b>	<b>-</b>	<b>70,900</b>	<b>888,903</b>	<b>959,803</b>	<b>157,817</b>	<b>3,740</b>	<b>25,182</b>	<b>52,039</b>	<b>721,025</b>
<b>Financial Liabilities</b>											
Payables/Accrued expenses		21,265	-	-	21,265	21,265	21,265	-	-	-	-
Other accruals		30,359	-	-	30,359	30,359	30,359	-	-	-	-
Lease liabilities (ii)	3.22%	73,482	73,482	-	-	77,841	3,340	6,293	22,952	38,235	7,021
Other liabilities		2,741	-	-	2,741	2,741	-	-	1,651	1,090	-
		<b>127,847</b>	<b>73,482</b>	<b>-</b>	<b>54,365</b>	<b>132,206</b>	<b>54,964</b>	<b>6,293</b>	<b>24,603</b>	<b>39,325</b>	<b>7,021</b>
<b>Net Financial Assets (Liabilities)</b>		<b>831,956</b>	<b>(73,482)</b>	<b>70,900</b>	<b>834,538</b>	<b>827,597</b>	<b>102,853</b>	<b>(2,553)</b>	<b>579</b>	<b>12,714</b>	<b>714,004</b>

(i) The amount of Receivables/Financial assets measured at amortised cost excludes GST recoverable from the ATO (statutory receivable).

(ii) The amount of lease liabilities includes \$42,661 (2022: \$35,405) for employee accommodation; \$19,109 (2022: \$20,401) for computing and communication; \$19,465 (2022: \$16,117) for vehicles; and \$924 (2022: \$1,559) for leased buildings.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### (e) Interest Rate Sensitivity Analysis

The following table represents a summary of the interest rate sensitivity of the WA Police Force's financial assets and liabilities at the end of the reporting period on the surplus for the period and equity for a 1.00% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

	Carrying amount \$'000	-100 basis points		+100 basis points	
		Surplus \$'000	Equity \$'000	Surplus \$'000	Equity \$'000
<b>Year ended 30 June 2023</b>					
<b>Financial assets</b>					
Restricted cash and cash equivalents	94,596	(946)	(946)	946	946
<b>Financial liabilities</b>					
Lease liabilities	82,159	(822)	(822)	822	822
<b>Total increase/(decrease)</b>		<b>(124)</b>	<b>(124)</b>	<b>124</b>	<b>124</b>
<b>Year ended 30 June 2022</b>					
<b>Financial assets</b>					
Restricted cash and cash equivalents	70,900	(709)	(709)	709	709
<b>Financial liabilities</b>					
Lease liabilities	73,482	(735)	(735)	735	735
<b>Total increase/(decrease)</b>		<b>26</b>	<b>26</b>	<b>(26)</b>	<b>(26)</b>

#### 8.2 Contingent assets and liabilities

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

	2023 \$'000	2022 \$'000
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##### 8.2.1 Contingent assets

###### Litigation in progress

The value reported represents the maximum obligation potentially receivable for the claims made by the WA Police Force. There are no claims as at 30 June 2023.

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##### 8.2.2 Contingent liabilities

###### Litigation in progress

The value reported represents the maximum obligation potentially payable for the claims on hand at 30 June 2023.

728 100

###### Contaminated sites

Under the *Contaminated Sites Act 2003*, the WA Police Force 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 WA Police Force may have a liability in respect of investigation or remediation expenses.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

The WA Police Force retains four suspected contaminated sites to DWER. Two of these sites have been deemed low risk or 'remediated for restricted use' and the remaining two sites are classified 'possibly contaminated - investigation required'. The WA Police Force is unable to assess the likely outcome of the investigation process, and accordingly, it is not practicable to estimate the potential financial effect or to identify the uncertainties relating to the amount or timing of any outflows. Whilst there is no possibility of reimbursement of any future expenses that may be incurred in the remediation of these sites, the WA Police Force may apply for funding from the Contaminated Sites Management Account to undertake further investigative work or to meet remediation costs that may be required.

### 8.3 Fair value measurements

Assets measured at fair value:	Level 1	Level 2	Level 3	Fair Value At end of period
2023	\$'000	\$'000	\$'000	\$'000
Non-current assets classified as held for sale - Note 6.3	-	2,057	-	2,057
Land - Note 5.1	-	84,214	178,644	262,858
Buildings - Note 5.1	-	23,832	671,545	695,377
	-	<b>110,103</b>	<b>850,189</b>	<b>960,292</b>
<b>2022</b>				
Non-current assets classified as held for sale - Note 6.3	-	2,098	-	2,098
Land - Note 5.1	-	49,147	162,025	211,172
Buildings - Note 5.1	-	23,633	594,800	618,433
	-	<b>74,878</b>	<b>756,825</b>	<b>831,703</b>

There were no transfers between Levels 1, 2 or 3 during the current and previous periods.

#### Valuation techniques to derive Level 2 fair values

Level 2 fair values of non-current assets held for sale, land and buildings (office accommodation) are derived using the market approach. Market evidence of sales prices of comparable land and buildings (office accommodation) in close proximity is used to determine price per square metre.

Non-current assets held for sale have been written down to fair value less costs to sell. Fair value has been determined by reference to market evidence of sales prices of comparable assets.

#### Fair value measurements using significant unobservable inputs (Level 3)

2023	Land \$'000	Buildings \$'000
Fair value at start of period	162,025	594,800
Additions	-	260
Recognised increments/decrements recognised in profit or loss	-	-
Revaluation increments/decrements recognised in Other Comprehensive Income	16,792	70,844
Transfers to/from Level 2	-	-
Transfers between asset classes	(173)	30,181
Disposals	-	-
Depreciation expense	-	(24,540)
<b>Fair value at end of period</b>	<b>178,644</b>	<b>671,545</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

	Land \$'000	Buildings \$'000
<b>2022</b>		
Fair value at start of period	151,099	544,749
Additions	5,100	38
Recognised increments/decrements recognised in profit or loss	-	-
Revaluation increments/decrements recognised in Other Comprehensive Income	4,076	46,458
Transfers to/from Level 2	-	-
Transfers between asset classes	1,750	24,907
Disposals	-	(389)
Depreciation expense	-	(20,963)
<b>Fair value at end of period</b>	<b>162,025</b>	<b>594,800</b>

#### Valuation processes

There were no changes in valuation techniques during the period.

Transfers in and out of a fair value level are recognised on the date of the event or change in circumstances that caused the transfer. Transfers are generally limited to assets newly classified as non-current assets held for sale as Treasurer's Instructions require valuations of land and buildings to be categorised within Level 3 where the valuations utilise significant Level 3 inputs on a recurring basis.

#### Land (Level 3 fair values)

Fair value for restricted use land is based on comparison with market evidence for land with low level utility (high restricted use land). The relevant comparators of land with low level utility is selected by Landgate and represents the application of a significant Level 3 input in this valuation methodology. The fair value measurement is sensitive to values of comparator land, with higher values of comparator land correlating with higher estimated fair values of land.

#### Buildings (Level 3 fair values)

Fair value for existing use specialised building assets is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, ie: current replacement cost. Current replacement cost is generally determined by reference to the market observable replacement cost of a substitute asset of comparable utility and the gross project size specifications, adjusted for obsolescence. Obsolescence encompasses physical deterioration, functional (technological) obsolescence and economic (external) obsolescence.

Valuation using current replacement cost utilises the significant Level 3 input, consumed economic benefit/obsolescence of asset which is estimated by Landgate. The fair value measurement is sensitive to the estimate of consumption/obsolescence, with higher values of the estimate correlating with lower estimated fair values of buildings.

#### Basis of Valuation

In the absence of market based evidence, due to the specialised nature of some non-financial assets, these assets are valued at Level 3 of the fair value hierarchy on an existing use basis. The existing use basis recognises that restrictions or limitations have been placed on their use and disposal when they are not determined to be surplus to requirements. These restrictions are imposed by virtue of the assets being held to deliver a specific community service.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### 9. OTHER DISCLOSURES

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

	<u>Notes</u>
Events occurring after the end of the reporting period	9.1
Future impact of Australian Accounting Standards not yet operative	9.2
Key management personnel	9.3
Related party transactions	9.4
Affiliated bodies	9.5
Remuneration of auditors	9.6
Equity	9.7
Supplementary financial information	9.8
Services provided free of charge	9.9
Explanatory statement	9.10
Special purpose accounts	9.11

#### 9.1 Events occurring after the end of the reporting period

The Western Australia Police Force is not aware of any events occurring after the reporting date that have a significant financial effect on the financial statements.

#### 9.2 Future impact of Australian Accounting Standards not yet operative

The WA Police Force 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 WA Police Force plans to apply the following Australian Accounting Standards from their application date.

Operative for reporting periods  
beginning on/after

#### Operative for reporting periods beginning on/after 1 Jan 2023

##### *Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates*

AASB 2021-2	<p>This Standard amends: (a) AASB 7, to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements; (b) AASB 101, to require entities to disclose their material accounting policy information rather than their significant accounting policies; (c) AASB 108, to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates; (d) AASB 134, to identify material accounting policy information as a component of a complete set of financial statements; and (e) AASB Practice Statement 2, to provide guidance on how to apply the concept of materiality to accounting policy disclosures.</p>	1 January 2023
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There is no financial impact.

##### *Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards*

AASB 2021-6	<p>This Standard amends: (a) AASB 1049, to require entities to disclose their material accounting policy information rather than their significant accounting policies; (b) AASB 1054 to reflect the updated accounting policy terminology used in AASB 101 Presentation of Financial Statements; and (c) AASB 1060 to required entities to disclose their material accounting policy information rather than their significant accounting policy and to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements.</p>	1 January 2023
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There is no financial impact.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

		Operative for reporting periods beginning on/after
	<i>Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards</i>	
AASB 2022-7	This Standard makes editorial corrections to various Australian Accounting Standards and AASB Practice Statement 2 Making Materiality Judgements.  There is no financial impact.	1 January 2023
	<i>Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments</i>	
AASB 2022-8	This Standard amends: (a) AASB 1; (b) AASB 3; (c) AASB 5; (d) AASB 7; (e) AASB 9; (f) AASB 15; (g) AASB 17; (h) AASB 119; (i) AASB 132; (j) AASB 136; (k) AASB 137; (l) AASB 138; (m) AASB 1057; and (n) AASB 1058, to permit public sector entities to continue applying AASB 4 and AASB 1023 to annual periods beginning on or after 1 January 2023 but before 1 July 2026.  There is no financial impact.	1 January 2023
<b>Operative for reporting periods beginning on/after 1 Jan 2024</b>		
	<i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current</i>	
AASB 2020-1	This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current.  These is no financial impact.	1 January 2024
	<i>Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback</i>	
AASB 2022-5	This Standard amends AASB 16 to add measurement requirements for sale and leaseback transactions that satisfy the requirements in AASB 15 to be accounted for as a sale.  There is no financial impact.	1 January 2024
	<i>Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants</i>	
AASB 2022-6	This Standard amends AASB 101 to improve the information an entity provides in its financial statements about liabilities arising from loan arrangements for which the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement.  The Standard also amends an example in Practice Statement 2 regarding assessing whether information about covenants is material for disclosure.  There is no financial impact.	1 January 2024

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

Operative for reporting periods  
beginning on/after

*Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.*

AASB 2022-10	This Standard amends AASB 13 including adding authoritative implementation guidance and providing related illustrative examples, for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows.	1 January 2024
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WA Police has not assessed the impact of the Standard.

#### Operative for reporting periods beginning on/after 1 Jan 2025

*Insurance Contracts*

AASB 17	This Standard establishes principles for the recognition, measurement, presentation and disclosure of insurance contracts. It was amended by AASB 2022-8 to take effect for Not-For-Profit insurance contracts from 1 July 2026.	1 July 2026
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WA Police has not assessed the impact of the Standard.

*Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections*

AASB 2021-7C	This Standard further defers (to 1 January 2025) the amendments to AASB 10 and AASB 128 relating to the sale or contribution of assets between an investor and its associate or joint venture. The standard also includes editorial corrections.	1 January 2025
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WA Police has not assessed the impact of the Standard.

*Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector*

AASB 2022-9	This Standard amends AASB 17 and AASB 1050 to include modifications with respect to the application of AASB 17 by public sector entities.  This Standard also amends the following Standards to remove the temporary consequential amendments set out in AASB 2022-8 since AASB 4 and AASB 1023 do not apply to public sector entities for periods beginning on or after 1 July 2026: (a) AASB 1; (b) AASB 3; (c) AASB 5; (d) AASB 7; (e) AASB 9; (f) AASB 15; (g) AASB 119; (h) AASB 132; (i) AASB 136; (j) AASB 137; (k) AASB 138; (l) AASB 1057; and (m) AASB 1058	1 January 2026
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There is no financial impact.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

#### 9.3 Key management personnel

The WA Police Force has determined that key management personnel include Cabinet Ministers and senior officers of the WA Police

Senior officers of the WA Police Force comprise the Corporate Board including the Commissioner of Police, the 2 Deputy Commissioners and the Executive Director.

Total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the WA Police Force for the reporting period are presented in the following bands:

\$	2023	2022
100,001 - 150,000	-	1
300,001 - 350,000	-	1
350,001 - 400,000	3	-
400,001 - 450,000	2	1
450,001 - 500,000	-	1
550,000 - 600,000	1	1
	6	5
	<b>\$'000</b>	<b>\$'000</b>
Short-term employee benefits	1,819	1,558
Post-employment benefits	186	175
Other long-term benefits	177	172
Termination benefits	304	-
<b>Total compensation of senior officers</b>	<b>2,486</b>	<b>1,905</b>

(a) No senior officers are members of the Pension Scheme.

(b) Total compensation includes the superannuation expense incurred by the WA Police Force in respect of senior officers.

#### 9.4 Related party transactions

The WA Police Force is a wholly-owned public sector entity that is controlled by the State of Western Australia.

Related parties of the WA Police Force include:

- all 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 an entity that are included in the whole of government consolidated financial statements; and
- the Government Employees Superannuation Board (GESB).

#### Significant transactions with Government-related entities

In conducting our activities, the WA Police Force 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. Significant transactions include:

- Service appropriation (Note 4.1)
- Capital appropriation (Note 9.7)
- Royalties for Regions Funds (Notes 4.4 and 9.7)
- Department of Transport - Regulatory Fines (2023 - \$103.8 million; 2022 - \$95.6 million)
- Department of Justice - Regulatory Fines (2023 - \$19.5 million; 2022 - \$18.9 million)
- Department of Justice - Criminal Property Confiscation Account (Note 4.2)
- Department of Transport - Special Series Plate Funds; Marine Operations Centre; and support and maintenance of policing software (Note 4.2)
- Mental Health Commission and Public Transport Authority - Leavers WA Strategy (Note 4.2)
- Department of Communities - police clearances (Note 4.2)
- Department of Local Government, Sport and Cultural Industries - probity checks (Note 4.2)
- Venues West - policing of major events (Note 4.2)

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

- Services received free of charge from the State Solicitors Office, Department of Finance, Landgate and the Department of Health. (Note 4.3)
- Regional employee housing payments to the Department of Communities (2023 - \$51.3 million; 2022 - \$45.3 million)
- Insurance premium payments to Riskcover (2023 - \$8.4 million; 2022 - \$7.9 million)
- Post separation and other medical benefit payments to the Insurance Commission (2023 - \$1.5 million; 2022 - \$1.2 million)
- Vehicle lease payments, building lease payments, and building construction and maintenance payments to the Department of Finance (2023 - \$82.5 million; 2022 - \$110 million)
- Chemical analysis payments to the Chemistry Centre (2023 - \$8.8 million; 2022 - \$8.4 million)
- Forensic biology testing payments to Pathwest (2023 - \$18.8 million; 2022 - \$18.9 million)
- Electricity payments to Western Power, Synergy and Horizon Power (2023 - \$4.2 million; 2022 - \$4.0 million)
- Water payments to the Water Corporation (2023 - \$1.7 million; 2022 - \$1.6 million)
- Audit fees to the Office of the Auditor General (2023 - \$0.29 million; 2022 - \$0.28 million)
- Grants to Main Roads WA (2023 - \$27.0 million; 2022 - \$26.2 million), Department of Transport (2023 - \$6.5 million; 2022 - \$4.4 million), Department of Education (2023 - \$1.7 million; 2022 - \$1.2 million) and the Department of Health (2023 - \$0.1 million; 2022 - \$0.1 million).

#### Material transactions with other related parties

Other than superannuation payments to GESB (2023 - \$99.5 million; 2022 - \$94.8 million) and general citizen transactions, the WA Police Force had no other related party transactions with key management personnel or their close family members or their controlled or jointly controlled entities.

#### 9.5 Affiliated bodies

An affiliated body is one which receives more than half its funding and resources from the WA Police Force but is not subject to operational control by the WA Police Force.

	2023 \$'000	2022 \$'000
- Police and Community Youth Centres (grant provided)	5,855	8,575
- Constable Care Child Safety Foundation Inc (grant provided)	1,441	1,437
- Road Safety Council (administrative support)	54	6
	<b>7,350</b>	<b>10,018</b>

#### 9.6 Remuneration of auditors

Remuneration paid or payable to the Auditor General for the financial year is as follows:

- Auditing the accounts, controls, financial statements and key performance indicators	305	293
- Auditing Royalties for Regions	-	32
- Other audits	-	25
	<b>305</b>	<b>350</b>

#### 9.7 Equity

Equity represents the residual interest in the net assets of the WA Police Force. The Government holds the equity interest in the WA Police Force on behalf of the community. The Asset Revaluation Surplus represents that portion of equity resulting from the revaluation of non-current assets.

Contributed equity (a)	1,250,259	1,115,131
Asset revaluation surplus (b)	491,165	392,592
Accumulated surplus (c)	332,045	265,347
<b>Total equity</b>	<b>2,073,469</b>	<b>1,773,070</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>(a) Contributed equity</b>		
Balance at start of period	1,115,131	1,010,393
<b>Contributions by Owners</b>		
Capital appropriations (i)	75,329	78,002
Royalties for Regions Fund - Regional Infrastructure and Headworks Account	420	6,990
Digital Capability Fund - Special Purpose Account	30,137	17,126
Climate Change Action Fund - Special Purpose Account	283	-
Transfer of net assets from other agencies (ii)		
- Land and buildings transferred from the Housing Authority	28,959	5,100
<b>Total contributions by owners</b>	<b>135,128</b>	<b>107,218</b>
<b>Distributions to owners</b>		
Transfer of net assets to other agencies (ii)		
Net assets transferred to Government (iii)		
- Other transfers to the Consolidated Account	-	(2,480)
<b>Total distributions to owners</b>	<b>-</b>	<b>(2,480)</b>
<b>Balance at end of period</b>	<b>1,250,259</b>	<b>1,115,131</b>
<p>(i) Under TI 955 'Contributions by Owners Made to Wholly Owned Public Sector Entities' Capital appropriations have been designated as contributions by owners in accordance with AASB Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities'.</p> <p>(ii) Under TI 955, non-discretionary (non-reciprocal) transfers of net assets between State government agencies have been designated as contributions by owners in accordance with AASB Interpretation 1038, where the transferee agency accounts for a non-discretionary (non-reciprocal) transfer of net assets as a contribution by owners and the transferor agency accounts for the transfer as a distribution to owners.</p> <p>(iii) TI 955 requires non-reciprocal transfers of net assets to Government to be accounted for as distribution to owners in accordance with AASB Interpretation 1038.</p>		
<b>(b) Asset revaluation surplus</b>		
Balance at start of period	392,592	339,652
Net revaluation increments/(decrements):		
- Land	23,187	4,076
- Buildings	75,395	48,864
Transfer to accumulated surplus/(deficit) on sale of previously revalued assets	(9)	-
<b>Balance at end of period</b>	<b>491,165</b>	<b>392,592</b>
<b>(c) Accumulated Surplus/(Deficit)</b>		
Balance at start of period	265,347	232,775
Result for the period	66,689	32,572
Transfer of revalued amounts of assets sold	9	-
<b>Balance at end of period</b>	<b>332,045</b>	<b>265,347</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>9.8 Supplementary financial information</b>		
<b>(a) Write Offs</b>		
Write-offs approved in accordance with section 48 of the <i>Financial Management Act 2006</i> related to:		
- Bad debts *	458	10,609
- Assets written off from the asset register *	233	38
- Other public property **	195	32
	<b>886</b>	<b>10,679</b>
* Bad debts and asset register write-offs have been reflected within the Statement of Comprehensive Income.		
** Other public property written off includes items of equipment not capitalised within the asset register. The value reported above is the estimated written down replacement cost. This amount is not reflected within the Statement of Comprehensive Income.		
Public and other property, revenue and debts due to the State were written-off in accordance with section 48 of the <i>Financial Management Act 2006</i> under the authority of:		
<b>(i) Bad Debts</b>		
The Accountable Authority	458	10,609
The Minister	-	-
Executive Council	-	-
	<b>458</b>	<b>10,609</b>
<b>(ii) Assets</b>		
The Accountable Authority	233	38
The Minister	-	-
Executive Council	-	-
	<b>233</b>	<b>38</b>
<b>(iii) Other Public Property</b>		
The Accountable Authority	195	32
The Minister	-	-
Executive Council	-	-
	<b>195</b>	<b>32</b>
<b>(b) Losses through theft, defaults and other causes</b>		
Losses of public money and public and other property through theft or default	<b>46</b>	<b>1</b>
<b>(c) Forgiveness of debts</b>		
Forgiveness (or waiver) of debts by the WA Police Force	-	-
<b>(d) Gifts of Public Property</b>		
Gifts of public property provided by the WA Police Force	<b>492</b>	<b>445</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>9.9 Services provided free of charge</b>		
During the period services were provided free of charge to other agencies:		
Department of Justice - Court Security and Custodial Services	21,536	16,712
Main Roads Western Australia - Road Safety Data Analysis and Mapping	57	53
Department of Treasury - Placements	60	-
Department of Local Government, Sports and Cultural Industries - Placements	46	-
Corruption and Crime Commission - Placements	-	130
	<b>21,699</b>	<b>16,895</b>

Radio Communication and Network Services continue to be provided to Department of Justice and Department of Biodiversity, Conservation and Attractions, however due to the nature of the service this is unable to be costed.

### 9.10 Explanatory Statements

This section explains variations in the financial performance of the WA Police Force.

	<u>Notes</u>
Explanatory statement for controlled operations	9.10.1
Explanatory statement for administered operations	9.10.2

#### 9.10.1 Explanatory statement for controlled operations

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

All variances between estimates (original budget) and actual results for 2023, and between actual results for 2023 and 2022 are shown below. Narratives are provided for major variances which are greater than 10% and 1% of Total Cost of Services (estimate - \$17.919 million, actual - \$17.153 million) for the Statement of Comprehensive Income and Statement of Cashflows, are greater than 10% and 1% of Total Assets (estimate - \$21.723 million, actual - \$22.046 million) for the Statement of Financial Position, and are greater than 10% and 1% of Total Administered Income (estimate - \$0.01 million, actual - \$0.02 million) for the Administered transactions.

# FINANCIAL STATEMENTS

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

	Variance Note	Estimate 2023 \$'000	Actual 2023 \$'000	Actual 2022 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2023 and 2022 \$'000
<b>9.10.1.1 Statement of Comprehensive Income Variances</b>						
<b>Expenses</b>						
Employee benefits expenses		1,257,382	1,249,369	1,200,317	(8,013)	49,052
Supplies and services		283,636	281,715	278,377	(1,921)	3,338
Depreciation & amortisation expenses		102,969	113,806	109,410	10,837	4,396
Finance costs		1,700	2,834	1,912	1,134	922
Accommodation expenses		60,772	65,303	62,195	4,531	3,108
Grants and subsidies		60,811	50,138	53,332	(10,673)	(3,194)
Loss on disposal of non-current assets		-	2,172	1,102	2,172	1,070
Other expenses		24,652	12,916	8,612	(11,736)	4,304
<b>Total cost of services</b>		<b>1,791,922</b>	<b>1,778,253</b>	<b>1,715,257</b>	<b>(13,669)</b>	<b>62,996</b>
<b>Income</b>						
Regulatory fines	1	102,334	123,356	114,559	21,022	8,797
User charges and fees		43,382	35,436	31,913	(7,946)	3,523
Commonwealth grants		1,263	4,926	7,582	3,663	(2,656)
Contributions, sponsorships and donations		13,150	14,359	12,829	1,209	1,530
Interest income		300	2,595	453	2,295	2,142
Other income		1,945	4,015	2,678	2,070	1,337
<b>Total income</b>		<b>162,374</b>	<b>184,687</b>	<b>170,014</b>	<b>22,313</b>	<b>14,673</b>
<b>NET COST OF SERVICES</b>		<b>1,629,548</b>	<b>1,593,566</b>	<b>1,545,243</b>	<b>(35,982)</b>	<b>48,323</b>
<b>Income from State Government</b>						
Service appropriation		1,570,842	1,626,473	1,541,857	55,631	84,616
Income from other public sector entities		27,647	12,578	14,197	(15,069)	(1,619)
Services received free-of-charge		4,264	5,611	5,075	1,347	536
Royalties for Regions Fund		18,582	15,593	16,686	(2,989)	(1,093)
<b>Total Income from State Government</b>		<b>1,621,335</b>	<b>1,660,255</b>	<b>1,577,815</b>	<b>38,920</b>	<b>82,440</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>(8,213)</b>	<b>66,689</b>	<b>32,572</b>	<b>74,902</b>	<b>34,117</b>
<b>OTHER COMPREHENSIVE INCOME</b>						
<b>Items not reclassified subsequently to profit or loss</b>						
Changes in asset revaluation surplus		-	98,582	52,940	-	45,642
Gains/losses recognised directly in equity		-	-	-	-	-
<b>Total other comprehensive income</b>		<b>-</b>	<b>98,582</b>	<b>52,940</b>	<b>98,582</b>	<b>45,642</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>(8,213)</b>	<b>165,271</b>	<b>85,512</b>	<b>173,484</b>	<b>79,759</b>

# FINANCIAL STATEMENTS

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

	Variance	Estimate	Actual	Actual	Variance	Variance
	Note	2023	2023	2022	between actual	between actual
		\$'000	\$'000	\$'000	and estimate	results for 2023
					\$'000	and 2022
						\$'000
<b>9.10.1.2 Statement of Financial Position Variances</b>						
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and cash equivalents		12,020	52,842	28,278	40,822	24,564
Restricted cash and cash equivalents		36,882	122,865	96,387	85,983	26,478
Receivables		12,728	16,605	16,141	3,877	464
Amounts receivable for services		13,639	20,921	29,592	7,282	(8,671)
Non-current assets classified as held for sale		2,098	2,057	2,098	(41)	(41)
Inventories		691	1,281	1,040	590	241
Other current assets		5,831	13,604	10,864	7,773	2,740
<b>Total Current Assets</b>		<b>83,889</b>	<b>230,175</b>	<b>184,400</b>	<b>146,286</b>	<b>45,775</b>
<b>Non-Current Assets</b>						
Restricted cash and cash equivalents		27,675	29,421	25,218	1,746	4,203
Amounts receivable for services		862,394	862,073	773,064	(321)	89,009
Property, plant and equipment	2, A	1,065,651	1,241,834	1,089,848	176,183	151,986
Right-of-use assets		62,256	82,586	74,302	20,330	8,284
Intangible assets		70,413	58,475	57,803	(11,938)	672
<b>Total Non-Current Assets</b>		<b>2,088,389</b>	<b>2,274,389</b>	<b>2,020,235</b>	<b>186,000</b>	<b>254,154</b>
<b>TOTAL ASSETS</b>		<b>2,172,278</b>	<b>2,504,564</b>	<b>2,204,635</b>	<b>332,286</b>	<b>299,929</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Employee related provisions		205,484	204,867	213,086	(617)	(8,219)
Payables		54,642	62,664	51,624	8,022	11,040
Contract liabilities		300	639	559	339	80
Lease liabilities		26,890	36,586	31,088	9,696	5,498
Grant liabilities		2,319	1,242	1,273	(1,077)	(31)
Other liabilities		-	150	1,651	150	(1,501)
<b>Total Current Liabilities</b>		<b>289,635</b>	<b>306,148</b>	<b>299,281</b>	<b>16,513</b>	<b>6,867</b>
<b>Non-Current Liabilities</b>						
Employee related provisions		96,386	79,178	87,443	(17,208)	(8,265)
Other provisions		1,106	-	1,106	(1,106)	(1,106)
Contract liabilities		251	196	251	(55)	(55)
Lease liabilities		33,078	45,573	42,394	12,495	3,179
Other liabilities		951	-	1,090	(951)	(1,090)
<b>Total Non-Current Liabilities</b>		<b>131,772</b>	<b>124,947</b>	<b>132,284</b>	<b>(6,825)</b>	<b>(7,337)</b>
<b>TOTAL LIABILITIES</b>		<b>421,407</b>	<b>431,095</b>	<b>431,565</b>	<b>9,688</b>	<b>(470)</b>
<b>NET ASSETS</b>		<b>1,750,871</b>	<b>2,073,469</b>	<b>1,773,070</b>	<b>322,598</b>	<b>300,399</b>

# FINANCIAL STATEMENTS

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

	Variance	Estimate	Actual	Actual	Variance	Variance
	Note	2023	2023	2022	between actual	between actual
		\$'000	\$'000	\$'000	and estimate	results for 2023
					\$'000	and 2022
						\$'000
<b>9.10.1.2 Statement of Financial Position Variances (Continued)</b>						
<b>EQUITY</b>						
Contributed equity		1,193,642	1,250,259	1,115,131	56,617	135,128
Reserves		339,653	491,165	392,592	151,512	98,573
Accumulated surplus		217,576	332,045	265,347	114,469	66,698
<b>TOTAL EQUITY</b>		<b>1,750,871</b>	<b>2,073,469</b>	<b>1,773,070</b>	<b>322,598</b>	<b>300,399</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>2,172,278</b>	<b>2,504,564</b>	<b>2,204,635</b>	<b>332,286</b>	<b>299,929</b>
<b>9.10.1.3 Statement of Cash Flow Variances</b>						
<b>CASH FLOWS FROM STATE GOVERNMENT</b>						
Service appropriation		1,467,873	1,523,504	1,445,036	55,631	78,468
Capital appropriation		76,850	75,329	78,002	(1,521)	(2,673)
Holding account drawdowns		29,592	22,310	17,762	(7,282)	4,548
Funds from other public sector agencies		10,049	12,801	12,505	2,752	296
Royalties for Regions Fund		19,737	16,013	23,676	(3,724)	(7,663)
Digital Capability Fund		30,137	30,137	17,126	-	13,011
Climate Action Fund		-	283	-	283	283
Transfer of cash to Consolidated Account		-	-	(2,480)	-	2,480
<b>Net cash provided by State Government</b>		<b>1,634,238</b>	<b>1,680,377</b>	<b>1,591,627</b>	<b>46,139</b>	<b>88,750</b>
<b>Utilised as follows:</b>						
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Payments</b>						
Employee payments		(1,253,389)	(1,258,098)	(1,196,126)	(4,709)	(61,972)
Supplies and services		(275,221)	(276,422)	(274,256)	(1,201)	(2,166)
Finance costs		(1,700)	(2,834)	(1,912)	(1,134)	(922)
Accommodation payments		(56,825)	(64,144)	(63,134)	(7,319)	(1,010)
Grant payments		(60,811)	(52,296)	(54,819)	8,515	2,523
GST payments on purchases		(49,911)	(51,341)	(51,357)	(1,430)	16
Other payments		(23,787)	(9,758)	(10,668)	14,029	910
		<b>(1,721,644)</b>	<b>(1,714,893)</b>	<b>(1,652,272)</b>	<b>6,751</b>	<b>(62,621)</b>
<b>Receipts</b>						
Regulatory fines	1	102,334	124,031	113,749	21,697	10,282
User charges and fees		37,885	35,638	33,002	(2,247)	2,636
Commonwealth grants		1,263	4,023	6,539	2,760	(2,516)
Contributions, sponsorships and donations		12,500	11,537	11,110	(963)	427
Interest received		300	1,920	308	1,620	1,612
GST receipts on sales		2,700	4,095	2,553	1,395	1,542
GST receipts from taxation authority		47,211	47,004	48,264	(207)	(1,260)
Other receipts		3,883	3,070	4,756	(813)	(1,686)
		<b>208,076</b>	<b>231,318</b>	<b>220,281</b>	<b>23,242</b>	<b>11,037</b>
<b>Net cash provided by/(used in) operating activities</b>		<b>(1,513,568)</b>	<b>(1,483,575)</b>	<b>(1,431,991)</b>	<b>29,993</b>	<b>(51,584)</b>

# FINANCIAL STATEMENTS

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

	Variance	Estimate	Actual	Actual	Variance	Variance
	Note	2023	2023	2022	between actual	between actual
		\$'000	\$'000	\$'000	and estimate	results for 2023
					\$'000	and 2022
						\$'000
<b>9.10.1.3 Statement of Cash Flow Variances (Continued)</b>						
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
Purchase of non-current assets		(102,460)	(94,366)	(98,848)	8,094	4,482
<b>Receipts</b>						
Proceeds from sale of non-current assets		3,226	482	1,016	(2,744)	(534)
<b>Net cash provided by/(used in) investing activities</b>		<b>(99,234)</b>	<b>(93,884)</b>	<b>(97,832)</b>	<b>5,350</b>	<b>3,948</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Payments</b>						
Principal lease payments		(35,686)	(47,673)	(42,374)	(11,987)	(5,299)
<b>Receipts</b>						
Proceeds from borrowings		-	-	-	-	-
<b>Net cash provided by/(used in) investing activities</b>		<b>(35,686)</b>	<b>(47,673)</b>	<b>(42,374)</b>	<b>(11,987)</b>	<b>(5,299)</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>						
Cash and cash equivalents at the beginning of period		90,857	149,883	130,453	59,026	19,430
<b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>		<b>76,607</b>	<b>205,128</b>	<b>149,883</b>	<b>128,521</b>	<b>55,245</b>
<b>9.10.2 Explanatory statement for administered items</b>						
<b>INCOME</b>						
Fines and infringements	4, B	810	1,181	1,313	371	(132)
Sale of lost, stolen and forfeited property	5	600	525	548	(75)	(23)
State Appropriation	6, C	-	1,000	-	1,000	1,000
<b>TOTAL INCOME</b>		<b>1,410</b>	<b>2,706</b>	<b>1,861</b>	<b>1,296</b>	<b>845</b>
<b>EXPENSES</b>						
Transfer to Consolidated Fund	D	1,160	1,187	1,781	27	(594)
Firearms buyback scheme	6, C	-	813	-	813	813
Transfer to Department of Justice	7, E	-	166	3	166	163
Commission expenses	8	250	63	77	(187)	(14)
<b>TOTAL EXPENSES</b>		<b>1,410</b>	<b>2,229</b>	<b>1,861</b>	<b>819</b>	<b>368</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

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#### Explanation of Major Variances

##### Variance between actual and estimate

- 1 During 2023-24 budget process, the infringement revenue forecast for 2022-23 was uplifted by \$15 million based on an upward trend in safety camera detected infringements in the first half of the year. Actual additional full-year revenue was \$21m. The factors driving up the number of infringements are unclear and further analysis will be undertaken in the coming year.
- 2 The higher than estimated property, plant and equipment is mainly due to newly approved capital funding during 2022-23 (as part of 2023-24 Budget) to deliver the essential works associated with radio devices and upgrade the emergency radio network shared by the WA Police Force, Department of Fire and Emergency Services and Department of Justice.
- 4 Fines and infringements relate to Licensing Enforcement fines. Income received fluctuates from year to year based on the number of fines issued. The higher than estimated Fines and infringements is due to more fines issued than anticipated.
- 5 The decrease in Sale of lost, stolen and forfeited property is due to lower than expected number of items being sent to auction as determined by court outcomes.
- 6 The variance relates to the Prohibited Firearm Buyback Scheme 2023 for the return of lawfully licensed firearms prohibited under the new firearms legislation. The funding was newly approved during 2022-23 as part of the 2023-24 Budget.
- 7 The 2022-23 Transfer to Department of Justice reflects payment made pursuant to court orders. No payments were anticipated.
- 8 Commission expenses relates to auctioneer costs associated with the sale of lost, stolen and forfeited property that was lower than anticipated.

##### Variance between actual results for 2023 and 2022

- A The increase in Property, Plant and Equipment in 2022-23 is due to the completion of major construction works of the Armadale Courthouse and Police Complex.
- B The reduction in fines and infringements is due to less fines issued during 2022-23 than 2021-22.
- C The variance relates to the Prohibited Firearm Buyback Scheme 2023 for the return of lawfully licensed firearms prohibited under the new firearms legislation. The funding was newly approved during 2022-23 as part of the 2023-24 Budget.
- D The reduction in payments to the Consolidated Account is a result of \$477,400 of cash remaining to be transferred at year-end.
- E The increase in Transfer to Department of Justice for 2022-23 in comparison to 2021-22 was a result of higher payments directed by court orders.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>9.11 Special Purpose Accounts</b>		
<b>ROAD TRAUMA TRUST ACCOUNT (i)</b>		
<b>Purpose</b>		
In accordance with section 12 of the <i>Road Safety Council Act 2002</i> , to receive and hold funds from parliamentary appropriations, all moneys from photographic based vehicle infringement (via Department of Transport and Department of Justice) and any money lawfully received for the purposes of the Act.		
Th		
Opening Balance 1 July	70,900	42,720
Receipts	126,572	114,511
Payments	102,876	86,331
<b>Closing Balance at 30 June 2023</b>	<b>94,596</b>	<b>70,900</b>

In accordance with section 12 of the Road Safety Council Act (2002), funds from the Road Trauma Trust Account are to be applied for the purposes determined by the Minister for Road Safety. Each year, the Road Safety Council makes recommendations to the Minister and these inform the budget submission for the Road Safety Commission which the Minister provides to Cabinet. While the budget submission for 2022-23 was approved by Cabinet, the WA Police Force did not obtain subsequent confirmation of the Minister's decision on the projects to be funded by the RTTA before making payments. However, the payments made out of the RTTA were for valid projects and were consistent with the projects included in the budget submission approved by Cabinet.

#### **Special Purpose Accounts - Custodial role (ii)**

Special purpose accounts also includes receipts of moneys, for which the WA Police Force only performs a custodial role. As the moneys collected cannot be used for the achievement of the agency's objectives, they are not brought to account in the Statement of Financial Position. These include:

##### **(a) FOUND MONEY TRUST**

###### **Purpose**

To hold moneys which have been found and surrendered to the WA Police Service, and for which the lawful owner has not been ascertained within seven days of receipt of the moneys by the receiving officer.

Opening Balance 1 July	158	156
Receipts	517	250
Payments	317	248
<b>Closing Balance at 30 June 2023</b>	<b>358</b>	<b>158</b>

##### **(b) STOLEN MONEYS TRUST**

###### **Purpose**

To hold moneys seized by the Police Service believed to be stolen monies pending prosecution.

Moneys seized by police officers and believed to be stolen are held pending identification of the rightful owner. In the event that the funds remain unclaimed, they are dealt with in accordance with the application of the *Unclaimed Money Act 1990*.

Opening Balance 1 July	220	234
Receipts	116	630
Payments	113	644
<b>Closing Balance at 30 June 2023</b>	<b>223</b>	<b>220</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>(c) SEIZED MONEYS TRUST</b>		
<b><i>Purpose</i></b>		
To hold moneys seized by officers of the Police Service in the exercise of relevant statutory powers.		
Opening Balance 1 July	107,599	106,493
Receipts	29,814	24,922
Payments	29,905	23,816
<b>Closing Balance at 30 June 2023</b>	<b>107,508</b>	<b>107,599</b>

### **(d) DECEASED ESTATE MONEY**

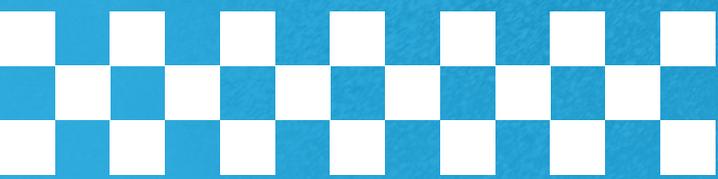
#### ***Purpose***

To hold moneys found on deceased persons by officers of the Police Service in the exercise of relevant statutory powers.

Opening Balance 1 July	133	260
Receipts	452	217
Payments	379	344
<b>Closing Balance at 30 June 2023</b>	<b>206</b>	<b>133</b>

(i) Established under section 16(1)(b) of FMA

(ii) Established under section 16(1)(c) of FMA



# OTHER FINANCIAL DISCLOSURES

## PRICING POLICIES OF SERVICES PROVIDED

*Treasurer's Instruction 903(13)(i); Public Sector Commission annual report guidelines 2022-23*

The WA Police Force charges for goods and services rendered on a full or partial cost-recovery basis. These fees and charges were determined in accordance with the Costing and Pricing Government Services Guidelines for use by agencies in the Western Australian Public Sector, published by the Department of Treasury, and the annual instructions to agencies for the preparation of the budget.

The list of fees and charges that applied from 1 July 2022 for services provided during 2022-23 was published in the Government Gazette on 3 June 2022 for Firearms, Pawnbrokers and Second-hand Dealers, Police Fees and Security and Related Activities.

## MAJOR CAPITAL PROJECTS

Treasurer's Instruction 903(13)(ii) and Public Sector Commission annual report guidelines 2022-23

### Major Capital Works - where project Estimated Total Cost (ETC) exceeds \$10.0M

Project	Proposed Year of Completion	ETC June 2022 \$'000	Revised ETC June 2023 \$'000	Variation \$'000	Variation %	Reason for Variation
<b>Completed Works</b>						
<b>Information Technology (IT) Infrastructure</b>						
- Digital Policing - Mobility Platform	2022-23	10,699	10,699	-		
<b>Works in Progress</b>						
<b>Fleet and Equipment Purchases - New and Replacement</b>						
- Asset Equipment Management Program 2022-2024	2023-24	45,792	45,792	-		
- Helicopter Replacement	2024-25	49,050	52,276	3,226	7%	Recognition of trade-in to reflect full asset cost
<b>Information Technology (IT) Infrastructure</b>						
- Police Radio Network: Cwith Legislated Radio Frequency Change (Royalties for Regions)	2023-24	12,804	12,804	-		
- ICT Optimization Program 2022-2024	2023-24	16,991	17,052	61	0%	
- ICT Transformation Program (Digital Capability Fund)	2023-24	43,962	43,962	-		
<b>Police Facilities</b>						
- Refurbishments & Expansions of Police Stations - COVID-19 Recovery Plan	2023-24	30,958	30,958	-		
- Armadale Courthouse and Police Complex	2024-25	78,813	81,499	2,686	3%	Cost escalation increases
- Baldivis Police Station	2025-26	19,000	25,323	6,323	33%	Cost escalation increases
- Forrestfield Police Station	2025-26	22,000	26,030	4,030	18%	Cost escalation increases
- Fremantle District Police Complex	2026-27	87,588	103,594	16,006	18%	Cost escalation increases
- Custodial Facilities Upgrade Program 2022-2024	2023-24	13,058	13,058	-		
- Police Station Upgrade Program 2022-2024	2023-24	11,048	11,048	-		
<b>New Works</b>						
<b>Fleet and Equipment Purchases - New and Replacement</b>						
- Asset Equipment Management Program 2024-2028	2027-28	24,600	36,900	12,300	50%	Budget population for 2026-27
<b>Information Technology (IT) Infrastructure</b>						
- ICT Optimization Program 2024-2028	2027-28	14,000	24,000	10,000	71%	Budget population for 2026-27
- ICT Technology Improvement Program (Digital Capability Fund)	2023-24		25,000	25,000	100%	New project
<b>Police Facilities</b>						
- 950 Police Officer Infrastructure Program - West Kimberley	2025-26		30,443	30,443	100%	For district support facility located in Broome
- Custodial Facilities Upgrade Program 2024-2028	2027-28	8,800	13,200	4,400	50%	Budget population for 2026-27
- Police Station Upgrade Program 2024-2028	2027-28	8,800	13,200	4,400	50%	Budget population for 2026-27

**Notes:**

Project status may vary from the 2023-24 budget papers and prior annual report.

## WORKFORCE PROFILE

Treasurer's Instruction 903(13)(iii); Public Sector Commission annual report guidelines 2022-23

### Gender profile of Police Officers (Headcount)<sup>(a)</sup>

As at 30 June	2019	2020	2021	2022	2023
<b>Senior Police<sup>(b)</sup></b>					
Male	9	9	9	10	7
Female	2	3	3	2	3
<b>TOTALS</b>	<b>11</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>10</b>
<b>Police Officers</b>					
Male	4,954	5,075	5,248	5,311	5,161
Female	1,492	1,562	1,679	1,696	1,674
<b>TOTALS</b>	<b>6,446</b>	<b>6,637</b>	<b>6,927</b>	<b>7,007</b>	<b>6,835</b>
<b>Police Auxiliary Officers</b>					
Males	174	216	191	186	209
Females	133	143	139	149	157
<b>TOTALS</b>	<b>307</b>	<b>359</b>	<b>330</b>	<b>335</b>	<b>366</b>
<b>Aboriginal Police Liaison Officers</b>					
Male	2	2	2	2	2
Female	2	2	1	1	1
<b>TOTALS</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Total Males</b>	<b>5,139</b>	<b>5,302</b>	<b>5,450</b>	<b>5,509</b>	<b>5,379</b>
<b>Total Females</b>	<b>1,629</b>	<b>1,710</b>	<b>1,822</b>	<b>1,848</b>	<b>1,835</b>
<b>TOTALS</b>	<b>6,768</b>	<b>7,012</b>	<b>7,272</b>	<b>7,357</b>	<b>7,214</b>

#### Notes:

- (a) Personnel figures are based on a headcount, which includes employees on leave without pay, as at 30 June (not full-time equivalent (FTE) staff). Road Safety Commission employees are included.
- (b) Senior Police comprises the Commissioner, Deputy Commissioner and the Assistant Commissioners.

#### Source:

WA Police Force, Resource Management Information System (RMIS).

# OTHER FINANCIAL DISCLOSURES

## Profile of Police Staff by gender and classification (Headcount)<sup>(a)</sup>

Level	As at 30 June 2021			As at 30 June 2022			As at 30 June 2023		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
SDNCEO3	1	0	1	1	0	1	1	0	1
Class 3	0	0	0	0	1	1	0	0	0
Class 2	0	0	0	1	0	1	1	0	1
Class 1	2	2	4	2	2	4	2	2	4
Level 9	0	2	2	0	2	2	1	1	2
Specified Calling 8	0	1	1	0	1	1	0	1	1
Level 8	24	10	34	23	10	33	19	11	30
Specified Calling Solicitor LG6	0	0	0	0	1	1	0	1	1
Specified Calling Solicitor LG4	2	3	5	2	2	4	2	3	5
Specified Calling 5	0	0	0	1	1	2	0	1	1
Specified Calling 4	2	2	4	1	3	4	2	3	5
Level 7	46	43	89	56	47	103	56	45	101
Specified Calling 3	1	6	7	2	8	10	2	8	10
Specified Calling Solicitor LG3	1	0	1	1	0	1	1	1	2
Level 6	85	92	177	89	98	187	92	96	188
Specified Calling 2	2	5	7	1	9	10	4	6	10
Level 5	94	148	242	97	135	232	112	138	250
Specified Calling 1	0	1	1	0	1	1	0	0	0
Level 4	109	122	231	110	126	236	93	137	230
Level 3 (includes Band Officers)	98	208	306	103	206	309	94	207	301
Level 2/4	0	1	1	0	0	0	0	0	0
Level 2	206	648	854	204	638	842	199	639	838
Level 1	37	149	186	29	125	154	31	113	144
School Based Trainee	1	0	1	0	0	0	0	0	0
Chaplain	3	0	3	4	0	4	4	0	4
Individual Workplace Agreements	11	0	11	12	1	13	12	1	13
Wages	36	87	123	43	77	120	41	84	125
<b>TOTALS</b>	<b>761</b>	<b>1,530</b>	<b>2,291</b>	<b>782</b>	<b>1,494</b>	<b>2,276</b>	<b>769</b>	<b>1,498</b>	<b>2,267</b>
Children's Crossing Guards employed by the WA Police <sup>(b)</sup>	-	-	<b>700</b>	<b>415</b>	<b>285</b>	<b>700</b>	<b>419</b>	<b>265</b>	<b>684</b>

### Notes:

- (a) Personnel figures are based on a headcount, which includes employees on leave without pay, as at 30 June (not full-time equivalent (FTE) staff). Road Safety Commission employees are included.
- (b) The number of Children's Crossing Guard positions to operate Type A children's crossings in Western Australia as at 30 June.

### Source:

WA Police Force, Resource Management Information System (RMIS).

## Profile of Aboriginal Employees by Gender and Category<sup>(a), (b)</sup>

As at 30 June 2023	Male	Female	Total
Police Officers	124	65	189
Police Auxiliary Officer - Community Liaison Officer	5	6	11
Police Auxiliary Officer - Custody	2	3	5
Police Auxiliary Officer - Property Management	0	2	2
Police Auxiliary Officer - Cadet	5	2	7
Police Auxiliary Officer – Other Category	1	3	4
Aboriginal Police Liaison Officers	2	1	3
Police Staff	5	19	24
Wages Staff	2	1	3
<b>Total Employees</b>	<b>146</b>	<b>102</b>	<b>248</b>

### Notes:

- (a) Workforce data for diversity is collected by employee self-identification through the WA Police Force HR System
- (b) Police Staff data includes employees at the Road Safety Commission

### Source:

WA Police Force, Resource Management Information System (RMIS).

## STAFFING POLICIES

*Treasurer's Instruction 903(13)(iii)(a)*

In addition to recruit and critical skills training, the WA Police Force delivers a range of both compulsory and optional training courses through face-to-face instruction and an online training delivery platform.

Flexible training options are continually being explored, and our use of technology including Virtual Reality is progressing to enhance training capability and availability.

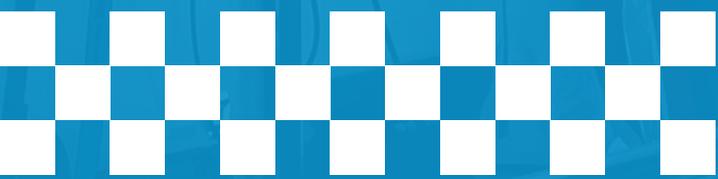
Police Academy initiatives undertaken during 2022-23 included:

- Implementation of Interactive Tactical Training System (Virtual Reality) to enhance training for Recruits, police officers and Police Auxiliary Officers.
- Continual redevelopment and review of investigative training courses, including the Specialist Investigative Interviewing Course which focuses on children and persons with mental impairment (Tier 3). Implementation of the General Investigators Course for officers to enhance investigative knowledge.
- Working in partnership with Intelligence Services Division to incorporate contemporary intelligence principles within training for sworn police officers, and to enhance the training and contribution of analysts within the operational police context.
- Continued engagement with the Joondalup Learning Precinct in the ongoing development of an academic professional pathway for police officers. External training and higher education providers are being engaged to offer further opportunities in developing workforce capabilities. This has resulted in the Diploma of Policing being re-established with North West Metropolitan TAFE and shared learning development with Edith Cowan University Law, whereby Edith Cowan University students undertake the role of legal counsel during I4 and Recruit Moot court exercises.
- Development of the Career Development Pathway courses in Leadership with Australian Institute of Police Management. Courses to be launched next financial year include Leadership Fundamentals, Policing Fundamentals and Operational Leadership, Dynamic Leadership, Excellence in Leadership and Executive Development Strategy 1,2 and 3.
- Providing an improved live streaming capability which allows families and the community worldwide to view online police graduation ceremonies and other significant events.
- Delivering Effective Communications training (CS5) through blended online medium. Bi-annual refresh for requalification
- Development and ongoing management of the Sergeant and Senior Sergeant Assessment Centre and promotional modules to ensure it is fit for purpose and delivering excellence at rank.
- Implementation of the 'Lance Martin' Technology Hub into Academy training.
- Ongoing management of the Academy to maintain business demand while increasing recruit training numbers.

## WORKERS COMPENSATION

*Treasurer's Instruction 903(13)(iii)(c)*

<b>Police staff</b>	<b>2021-22</b>	<b>2022-23</b>
Number of Claims	51	42



# OTHER LEGAL REQUIREMENTS

## ACT OF GRACE PAYMENTS

*Treasurer's Instruction 903(15)(i) and 319(3); Public Sector Commission annual report guidelines 2022-23*

During the 2022-23 financial year, one Act of Grace payments was made totalling \$5,000.

## UNAUTHORISED USE OF CREDIT CARDS

*Treasurer's Instruction 903(15)(ii) and 321; Public Sector Commission annual report guidelines 2022-23*

During the year there were 98,500 purchasing card transactions

	<b>2022-23</b>
The number of reported instances of using the WA Police purchasing card for personal use expenditure	446
The aggregate amount of personal use expenditure	\$18,683.91
The aggregate amount of personal use expenditure settled within 5 working days	\$14,449.07
The aggregate amount of personal use expenditure settled after 5 working days	\$4,176.23
The aggregate amount of personal use expenditure outstanding at 30 June 2023	\$58.61
The number of referrals for disciplinary action instigated by the notifiable authority	1

## ADVERTISING, MARKET RESEARCH, POLLING AND DIRECT MAIL

Treasurer's Instruction 903(15)(iii); Electoral Act 1907 section 175ZE; Public Sector Commission annual report guidelines 2022-23

Organisation	Purpose	Amount
<b>Advertising, marketing and creative media providers</b>		
The Brand Agency	Road Safety Commission	\$981,798.94
	Let's Join Forces Campaign	\$295,501.13
Gatecrasher Advertising	Road Safety Commission	\$484,071.46
The Horse and Hound Agency Pty Ltd	Road Safety Commission	\$68,111.51
Longreach Consulting Pty Ltd	Road Safety Commission	\$145,984.38
Wildlings Creative Pty Ltd	Road Safety Commission	\$230,425.50
Re:act Social Impact Pty Ltd	Road Safety Commission	\$17,200.00
<b>Media service suppliers</b>		
Initiative Media Australia Pty Ltd	Road Safety Commission	\$5,226,323.69
	Vehicle Impoundment Unit	\$30,988.81
	Human Resources – Recruitment	\$11,432.82
CARAT	Let's Join Forces Campaign	\$1,188,998.72
<b>Market Research</b>		
Painted Dog Research Pty Ltd	Road Safety Commission	\$198,101.20
	Let's Join Forces Campaign	\$51,400.00
Kantar Public Australia Pty Ltd	Road Safety Commission	\$120,000.00
<b>TOTAL</b>		<b>\$9,050,338.16</b>

## RECORDKEEPING PLANS

*Treasurer's Instruction 903(15)(iii); Public Sector Commission annual report guidelines 2022-23; State Records Act 2000 section 61; State Records Commission Standard 2, Principle 6*

### Evaluation of recordkeeping systems

The WA Police Force is exploring opportunities to contemporise its approach to records management with a focus on managing in-place recordkeeping systems. The current Recordkeeping Plan was approved by the State Records Office in 2018. A revised Retention and Disposal Schedule as part of a new Recordkeeping Plan was submitted to the State Records Office of WA in May 2023. The proposed Retention and Disposal Schedule simplifies the retention for operational records, as well as a focus on digitization, management of historic information and records related to emergency management.

### Recordkeeping training program

In June 2022 the WA Police Force launched a new, contemporary Recordkeeping Awareness Training program as part of the mandatory training for all WA Police Force employees. The training is designed to provide general recordkeeping awareness and guidance, along with basic concepts to assist in managing agency records in compliance with State Records Commission principles and standards.

As of June 2023, approximately 91% of all current employees have completed the Records Awareness Training.

Completed Recordkeeping Awareness	8,321
Not Attempted Recordkeeping Awareness	810
Incomplete Recordkeeping Awareness	8

### Evaluation of the recordkeeping training program

The revised WA Police Force Records Awareness Training program was introduced in June 2022. The training is currently under review and alternate delivery methods are being considered.

### Recordkeeping induction program

Our induction program provides reference to records management policy and procedures outlining employee roles and responsibilities in compliance with the WA Police Force Recordkeeping Plan.

The Records Awareness Training is part of the training suite and is mandatory for all WA Police Force employees.

## PAWNBROKERS AND SECOND-HAND DEALERS

*Treasurer's Instruction 903(15)(iii); Pawnbrokers and Second-hand Dealers Act 1994 section 92*

It is noted that 45 audits were conducted on licensed second-hand dealers and pawnbrokers. No matters required State Administrative Tribunal determination this financial year.

There were 42 breaches of licence requirements identified from various premises.

Of these breaches, 31 were of a minor nature, resulting in cautions recorded against the licence.

A further 11 were of a more serious nature and received infringements on the WA Police Force Non-Traffic Infringement Management System or were prosecuted via briefs to court. The current number of pawnbrokers and second-hand dealers in Western Australia is 181, including 75 scrap metal dealers.

All compliance audit targets are identified through a Risk Analysis protocol.

## COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES

*Treasurer's Instruction 903(15)(iii); Public Sector Management Act 1994 section 31(1); Public Sector Commission annual report guidelines 2022-23*

The WA Police Force has complied with the Public Sector Standards in Human Resource Management, the Western Australia Public Sector Code of Ethics, and the Code of Conduct for the WA Police Force.

The WA Police Force has put in place procedures designed to ensure such compliance and conducted appropriate internal assessments to ensure that the above statement is correct.

Information about the Standards is contained in the WA Police Force intranet site and provided during staff induction. Awareness of the Standards is maintained through articles in the weekly electronic newsletter and police holdings.

The Public Sector Commissioner did not undertake any investigations in accordance with the *Public Sector Management Act 1994* or any compliance audits.

The number of applications made for breach of standards reviews and the corresponding outcomes for the reporting period are detailed in the following table.

### **Breach of standard applications 2022-23**

Number lodged	5
Number of breaches found	0
Number still under review	0

### **Complaints regarding compliance with the code of ethics and agency code of conduct 2022-23**

Number lodged	32
Number of breaches found	12
Breaches of the PSMA	
Number still under review	6

## DISABILITY ACCESS AND INCLUSION PLAN OUTCOMES

*Treasurer's Instruction 903(15)(iii); Public Sector Commission annual report guidelines 2022-23; Disability Services Act 1993 section 29; Disability Services Regulations 2004 Schedule 3*

The WA Police Force remains committed to continuous improvement, with the development of the next Disability Access and Inclusion Plan (DAIP) for 2023-25 to provide a framework to help achieve the targeted strategies and actions, designed to align with the seven outcome areas as required by state and federal government directions.

Data shows that some 411,500 Western Australians have a disability which indicates an increase from 14.6% in 2015 to 16.4% in 2018 (Australian Bureau of Statistics). The impacts of disability are far-reaching and felt across all demographic groups by individuals, both inside and outside the home, including community, business, government and non-government service providers.

The employee diversity profile mechanism within the agency has been expanded to allow all staff to self-identify additional particulars focused on diversity and inclusion. The new features include the ability to provide more information regarding multiple spoken languages and disabilities, for use in reporting and strategic workforce planning. As at 31 March 2023, 2.1% of the agency's workforce self-identified as having a disability.

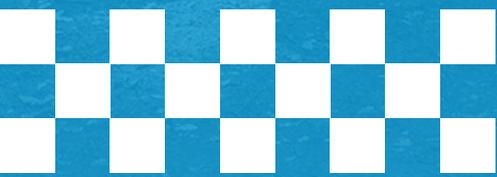
The WA Police Force offered the opportunity to provide contributions to the development of the DAIP 2023-25. This involved comprehensive review of monitoring, tracking and reporting documentation of the outgoing DAIP 2018-22, research, consideration of Australia's Disability Strategy 2021-2031 and State Disability Strategy, Action Plan 2020-2030 responsibilities, the Disability Royal Commission Report 2021 and consultation with internal and external stakeholders.

Disability advocates, service providers and the community were approached to contribute information and feedback through a short survey. They provided valuable information to be reflected in the new plan. Opportunity for the general public to provide comment was promoted via the WA Police Force website.

It is intended that consultation and stakeholder engagement will be further advanced leading up to 2025, to include co-design, with the establishment of the superseding DAIP.

Diversity and inclusion events are highlighted through ongoing narrative with the development of a calendar of significant events and supporting communications activities. We continue to build awareness, encouraging participation of employees across the agency to encourage an inclusive workforce.

Promotion occurs via the agency's website, newsletter 'From the Line' and social media channels. Examples include, but are not limited to; World Autism Week and International Day of People with Disability and ongoing involvement in the Law Enforcement Torch Run, demonstrating the strong link between the WA Police Force and Special Olympics WA to create awareness for people with intellectual disabilities in the community, promoting inclusion through sport.



# GOVERNMENT POLICY REQUIREMENTS

## IMPLEMENTATION OF THE MULTICULTURAL ACTION PLAN

*Treasurer's Instruction 903(16); Public Sector Commission annual report guidelines 2022-23*

The inaugural WA Police Force Multicultural Action Plan 2021-23 (MAP) focussed on enabling equitable outcomes for both employees and community members from culturally and linguistically diverse (CaLD) backgrounds. The plan recognises that people from CaLD backgrounds are particularly vulnerable to experiencing disadvantage and less favourable outcomes, given the range of barriers that may limit their ability to seek help and access to police services and information.

Implementation of the MAP commenced with 10 actions in 2021 and continued throughout the 2022-23 year with the implementation of a further 25 actions. Evaluation of the deliverables achieved throughout the year validated the completion of most actions, with some actions requiring ongoing progress.

Some key achievements during 2022-23 include:

- Partnering with CaLD community groups and organisations to co-design and implement culturally responsive road safety and intervention programs.
- Launching the *Let's Join Forces* recruitment campaign with images and recordings of culturally diverse police officers, as well as broadcasting the advertisements in different languages including Mandarin, Hindi, Arabic, Dinka, Urdu and Swahili to attract greater culturally diverse applications.
- Multicultural Policy Framework diversity and inclusion considerations incorporated into the WA Police Force's Corporate Knowledge Framework, ensuring that any new or reviewed policy meets the requirements of the MAP.
- Providing enhanced assistance to frontline officers through early identification of crimes involving members of CaLD communities (victims/offenders) and offering police liaison and support services with CaLD specific agencies.
- Cultural awareness training was delivered to new police recruits in conjunction with representatives from prominent cultural groups.
- Review of the agency's custodial services policy and operating procedures to reflect the identified needs of CaLD people in custody resulted in the policy amendment.

The WA Police Force serves a diverse and multicultural community. Over 32.2% of the Western Australian community are born overseas and 55.6% have one or both parents born overseas (2021 Australian Bureau of Statistics Census). Of the agency's total workforce, 8.9% of all employees self-identified as an employee of CaLD heritage.

The WA Police Force consulted with CaLD communities and the workforce during the life of the MAP to validate achievement of the Plan's deliverables and to identify priority strategies for the next MAP. Furthermore, the broader Western Australian community were invited to contribute to the development of the MAP 2023-25 through submission of feedback and comments.

Our second MAP 2023-25 builds on the outcomes and achievements of the first plan and will continue to drive action to overcome barriers in aim of achieving greater inclusion and equity for the CaLD communities that we service.

## HEALTH, SAFETY AND INJURY MANAGEMENT PERFORMANCE

*Treasurer's Instruction 903(16); Public Sector Commission annual report guidelines 2022-23, Department of Mines, Industry Regulation and Safety policy*

### Safety Branch

The WA Police Force Safety Management System continues to be reviewed on a regular basis to ensure it remains contemporary. This process includes the review and update of the Safety Incident Reporting and Management System, training, policies, procedures and the WA Police Force intranet site as the key communication medium for our workforce.

The following key activities were completed in 2022-23:

- Validation of changes to the safety reporting system and processes to ensure compliance with notifiable incident reporting requirements of the *Work Health and Safety Act 2022*.
- Commencement of project to acquire and build new Client Relationship Management system, which will replace existing WA Police Force systems for safety incident reporting, injury and vocational rehabilitation management and separation and medical retirement management, consolidating these into a single integrated system which will greatly improve length of career safety, health and wellbeing service provision to our workforce.
- Fully subsidised seasonal flu vaccinations for all WA Police Force employees continue to be provided, to reduce the occurrence and severity of flu infections and ensure the health and wellbeing of our workforce. The program continues to extend this service to immediate family members of police officers.
- In December 2022, the WA Police Force resolved a Worksafe Improvement Notice issued in June 2022 in respect to the provision of practical training in the use of four wheel drive vehicles on unsealed roads. This was resolved by a review and significant improvement of existing training, including the introduction of a practical module to increase the skills and capability of WA Police Force officers to safely operate four wheel drive vehicles on unsealed roads.
- In August 2022, the WA Police Force resolved two Worksafe Improvement Notices issued in respect to the availability of personal protective equipment and training in regard to (forced) method of entry to premises. This was achieved through significant work to ensure access to required equipment and development and delivery of updated training.
- Ongoing education and engagement actions and information sessions across the agency to raise awareness, knowledge and understanding of the *Work Health and Safety Act 2022* and key responsibilities of our workforce to ensure continued compliance.

### Injury Coordination and Support Services

The Injury Coordination and Support Services (ICSS) unit coordinates, engages and performs the following activities and functions:

- Overseeing a support program for employees in relation to cancer diagnosis and a carer program for employees caring for cancer sufferers.
- Managing the Peer Support Program which incorporates 170 trained volunteer Peer Support Officers. ICSS coordinates Peer Support Induction Courses, Peer Support Refresher courses and provide guidance for Peer Support Officer interactions with employees.
- Coordinating funerals for Serving Police Officers, Serving Police Staff, Serving Police Auxiliary Officers and Retired Policer Officers, undertaking the required administrative, ceremonial and support duties.
- Coordinating with a pathology team to receive results of Mandatory Disease Testing and liaising with the officers' doctor.
- Managing Extreme Incident Respite which provides 72 hours relief from duty immediately after an employee's attendance at an extreme incident.

Welfare Officers respond to critical incidents involving WA Police Force personnel by providing support to officers involved in critical incidents throughout Western Australia. Proactive visits and contacts are made in support of employees, Officers in Charge, Peer Support Officers and District Office personnel.

The WA Police Force is provided pastoral care by four full time Police Chaplains who are supported by eight regional affiliate volunteer Chaplains. Chaplain's proactively attend police stations and units across metropolitan and regional WA and provide a 24/7 365 attendance at critical incidents in support of attending officers. In 2023 a process underway to employ two additional full-time chaplains.

## Police Separation and Transition

On 8 December 2021, the Police Amendment (Compensation Scheme) Bill 2021 was passed by Parliament. This amended the *Police Act 1892* and introduced a Police Compensation Scheme (the scheme) for police officers and Aboriginal Police Liaison Officers who are to be medically retired due to work-related illness or injury.

The scheme commenced on 1 January 2022 and has enhanced the level of care and support provided to officers who are no longer able to serve as a result of being injured in the line of duty and supplements existing in-service and post-service entitlements, including the former officer medical benefits scheme. The Industrial Relations Commission Amendment Regulations (No 2) 2022 were published in the Government Gazette on 21 January 2022 which provides the mechanism for the scheme's dispute process. The scheme applies to police officers and Aboriginal police liaison officers. The scheme has been implemented through an amendment to the *Police Act 1892* and comprises of:

- Police compensation payment capped at \$243,991 (as at 1 July 2023) is consistent with the *Workers' Compensation and Injury Management Act 1981* (WCIM Act) which comprises of the combined total of: a permanent impairment payment (scaled by impairment as per the WCIM Act); and a lump-sum payment for salary continuance, up to a maximum of 12 months of the officer's pre-retirement salary; and a lump-sum payment of \$17,079 for vocational support and retraining.
- An officer may also access an additional amount of up to 75% of the Prescribed Amount, where an officer suffers permanent total incapacity and their social and financial circumstances justify it.
- Post-service, eligible officers who were injured at work may continue to claim reasonable medical and pharmaceutical expenses under the Police (Medical and Other Expenses for Former Officers) Act 2008 provided these have not already been covered by another means of compensation (for example through a motor injury insurance claim).

**Police Medical Retirements:** As at 30 June 2023, 50 members were medically retired from the WA Police Force for work related injuries. As at 18 July 2023, 52 members have been medically retired from the WA Police Force for work related injuries.

**Police Compensation:** Of the 52 members Medically Retired (as at 18 July 2023), a total of 50 members have received compensation for work-related illness/injury through the Police Compensation Scheme, with a further 2 still to be finalised.

**Career Transition:** Career transitional services have been explored as part of a holistic separation service for officers. Police Separation and Transition have engaged with four transition providers on an informal basis with 16 medically retired members referred for job readiness post their departure from the WA Police Force. A formal procurement process was undertaken in April 2023 to secure a panel of transition providers to supply a variety of services including resume building, job application support, interview coaching, networking, career coaching and wellbeing activities.

## Psychology Unit

The Psychology Unit implemented the following mental health initiatives in 2022-23:

- Increase in service utilization and increase in the demand for internal psychological services and support.
- Increase in service delivery in the areas of trauma-specific treatment, well-being reviews and pre-deployment assessments.
- Increase in demand for mental health training for leaders and supervisors including increased presence at Office in Charge conferences.
- Pilot project to assess the needs of psychological resources in metropolitan police stations resulted in increased referrals and requests for training and on-going support from the Psychology Unit.
- Development of the business plan for the agency wide mental health education/resilience framework.
- Continued to identify and offer well-being reviews to business units that experience cumulative trauma exposure.
- Increased referral pathways to the private hospital system for inpatient mental health services.
- Coordinated the provision of psychological assessment for international recruitment.
- Increased psychological support in regional Districts.

## Vocational Rehabilitation Unit

Despite sustained demand for injury management support and services, the WA Police Force has improved compliance performance results for the audit period ending March 2023.

The Vocational Rehabilitation Unit has:

- Inducted a panel of 18 preferred providers of vocational rehabilitation services across the state to ensure timely delivery of in person support for employees to return to work.
- Received an increased number of work-related Police Officer medical expense claims across 2022-23.
- Contributed to the configuration of a Client Relationship Management system to improve oversight and reporting of injury management activities and compliance with the agency's injury management framework.

## Quantitative data

	2020-21	2021-22	2022-23	Target	Comments
<b>Fatalities and lost time</b>					
Number of fatalities	0	0	1	0	Fatality previously reported for prior year 2021-22 subsequently confirmed as non-work related
Lost time injury and disease incidence rate (at least one day/shift lost from work)	4.88*	5.40*	3.86 <sup>#</sup>	0 or 10% reduction	2022-23 results calculated using full return to work methodology.
Lost time injury and diseases severity rate (at least 60 days lost from work)	5.62*	4.46*	10.11 <sup>#</sup>	0 or 10% reduction	The WA Police Force is reviewing options for an early intervention model for work-related conditions as well as focusing on improving the accuracy of recording of leave to provide more accurate data.
<b>Return to work</b>					
Percentage of lost time injury claims with no compensation payments beyond 13 weeks	52%	50%	57% <sup>^</sup>	Greater than or equal to 80%	This Workers Compensation data relates to employees but does not include police officers
Percentage of lost time injury claims with no compensation payments beyond 26 weeks	63%	61%	71% <sup>^</sup>	Greater than or equal to 80%	The WA Police Force has increased oversight of claims with a reduction seen in the total number of claims and reduction in severe claims compared to the previous financial year.
<b>Manager training</b>					
Percentage of managers and supervisors trained in occupational safety, health and injury management responsibilities (including refresher training within 3 years)	75.0%	87.0%	93.0%	Greater than or equal to 80%	Target achieved.

### Notes:

\* Calculated using partial return to work methodology.

<sup>#</sup> Subject to change as claims processed.

<sup>^</sup> Indicative due to maturity of claim year.

## SMALL GRANTS PROGRAM ELECTION COMMITMENTS

Treasurer's Instruction 903(16); Department of Premier and Cabinet protocols received 9 June 2021

Project Name	Description	Amount	Progress
Automated Number Plate Recognition (ANPR) and Surveillance Camera Project – Metropolitan Region (Mandurah District)	Purchase of equipment to contribute to community safety, high crime and/or traffic offending locations.	\$200,000	Project complete and fully operational.

**Notes:**

Other Small Grants Program Elections Commitments completed and reported as such in Annual Report 2021-22.

## BOARD AND COMMITTEE REMUNERATION

Treasurer's Instruction 903(16); Premier's Circular 2022/02 and Public Sector Commission annual report guidelines 2022-23

Position	Member Name	Type of remuneration	Period of membership	Term of Appointment / Tenure	Base Salary / Sitting Fees	Remuneration for financial year
<b>WA Police Force Discuss, Decide, Deliver (D3) Meeting</b>						
Chair	Col Blanch	Ineligible	3 November 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Colleen Hayward	Sitting Fee	3 November 2022 to 30 June 2023	Ongoing	\$125.68 hourly	\$2,419.39 <sup>A</sup>
Member	Allan Adams	Ineligible	3 November 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Kylie Whiteley	Ineligible	3 November 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Frank Pasquale	Ineligible	3 November 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Santa Cardenia	Ineligible	3 November 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Tony Longhorn	Ineligible	3 November 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Arlene Mavratsou	Ineligible	3 November 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Jo McCabe	Ineligible	3 November 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Brad Royce	Ineligible	3 November 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Paul Zanetti	Ineligible	3 November 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Darryl Gaunt	Ineligible	3 November 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Peter Healy	Ineligible	3 November 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Paul Dallimore	Ineligible	3 November 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Greg Knott	Ineligible	3 November 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Kate Taylor	Ineligible	3 November 2022 to 30 June 2023	Ongoing	Nil	\$0.00
<b>WA Police Force Audit and Risk Assurance Committee</b>						
Chair	Jane Cutler	Sitting Fee	12 August 2022 to 30 June 2023	12 August 2022 to 12 August 2024	\$2,400.00 daily	\$13,200.00
Deputy Chair	Jane Cutler	Sitting Fee	1 July 2022 to 11 August 2022	10 May 2021 to 11 August 2022	\$1,677.04 daily	\$2,515.56
Member	Don Cunningham	Sitting Fee	31 October 2022 to 30 June 2023	31 October 2022 to 31 October 2023	\$1,677.04 daily	\$5,031.12
<b>Aboriginal Police Advisory Forum</b>						
Chair	Colleen Hayward	Sitting Fee	1 July 2022 to 30 June 2023	Ongoing	\$385.00 daily	\$770.00
Member	Maureen Kelly	Sitting Fee	1 July 2022 to 30 June 2023	Ongoing	\$385.00 daily	\$770.00
Member	Juli Coffin	Sitting Fee	1 July 2022 to 30 June 2023	Ongoing	\$385.00 daily	\$770.00
Member	Gail Bellotti	Sitting Fee	1 July 2022 to 30 June 2023	Ongoing	\$385.00 daily	\$770.00
Member	Lawford Benning	Sitting Fee	1 July 2022 to 30 June 2023	Ongoing	\$385.00 daily	\$770.00
Member	Gordon Marshall	Sitting Fee	1 July 2022 to 30 June 2023	Ongoing	\$385.00 daily	\$770.00
Member	Lester Coyne	Sitting Fee	1 July 2022 to 30 June 2023	Ongoing	\$385.00 daily	\$770.00

# GOVERNMENT POLICY REQUIREMENTS

Position	Member Name	Type of remuneration	Period of membership	Term of Appointment / Tenure	Base Salary / Sitting Fees	Remuneration for financial year
<b>Mental Health Co-Response Steering Committee</b>						
Chair	Allan Adams	Ineligible	1 July 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Dario Bolzonella	Ineligible	1 July 2022 to 30 April 2023	Ongoing	Nil	\$0.00
Member	Peter Healy	Ineligible	30 April 2023 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Darren Seiwright	Ineligible	1 July 2022 to 30 April 2023	Ongoing	Nil	\$0.00
Member	Greg Crofts	Ineligible	30 April 2023 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Lindsay Hale	Ineligible	1 July 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Les Becchelli	Ineligible	1 July 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Jeff Moffet	Ineligible	1 July 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Shirley Bowen	Ineligible	1 July 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Lesley Bennett	Ineligible	1 July 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Member	Paul Forden	Ineligible	1 July 2022 to 30 June 2023	Ongoing	Nil	\$0.00
<b>Road Safety Council</b>						
Chair	Katie Hodson-Thomas	Annual salary	1 July 2022 to 30 June 2023	Three years	\$45,000.00 annually	\$51,426.00*
Primary Member	Rob Slocombe	Sitting fee	7 March 2023 to 30 June 2023	Three years	\$330.00 daily	\$0.00**
Primary Member	Anne Still	Sitting fee	1 July 2022 to 30 June 2023	Three years	\$330.00 daily	\$0.00**
Primary Member	Nick Sloan	Sitting fee	7 March 2023 to 30 June 2023	Three years	\$330.00 daily	\$0.00**
Primary Member	Lauren Strange	Sitting fee	1 July 2022 to 7 March 2023	Three years	\$330.00 daily	\$0.00**
Primary Member	Adrian Warner	Ineligible	1 July 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Primary Member	Iain Cameron	Ineligible	7 March 2023 to 30 June 2023	Ongoing	Nil	\$0.00
Primary Member	Linley Crackel	Ineligible	1 July 2022 to 7 March 2023	Ongoing	Nil	\$0.00
Primary Member	Kylie Whiteley	Ineligible	7 March 2023 to 30 June 2023	Ongoing	Nil	\$0.00
Primary Member	Melesha Sands	Ineligible	7 March 2023 to 30 June 2023	Ongoing	Nil	\$0.00
Primary Member	Andrew Robertson	Ineligible	1 July 2022 to 30 June 2023	Ongoing	Nil	\$0.00
Primary Member	John Erceg	Ineligible	7 March 2023 to 30 June 2023	Ongoing	Nil	\$0.00
Primary Member	Doug Morgan	Ineligible	1 July 2022 to 7 March 2023	Ongoing	Nil	\$0.00
Primary Member	Peter Woronzow	Ineligible	7 March 2023 to 30 June 2023	Ongoing	Nil	\$0.00
Primary Member	Michelle Prior	Ineligible	1 July 2022 to 7 March 2023	Ongoing	Nil	\$0.00
Primary Member	Anthony Kannis	Ineligible	7 March 2023 to 30 June 2023	Ongoing	Nil	\$0.00
Primary Member	Catherine Meaghan	Ineligible	1 July 2022 to 7 March 2023	Ongoing	Nil	\$0.00
Primary Member	Shanaeya Mehta	Ineligible	7 March 2023 to 30 June 2023	Ongoing	Nil	\$0.00
<b>TOTAL REMUNERATION FOR THE FINANCIAL YEAR</b>						<b>\$79,982.07</b>

**Notes:**

^ including GST

\* base salary plus superannuation guarantee

\*\* elected not to claim remuneration

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