



GOVERNMENT OF
WESTERN AUSTRALIA

Department of
**Local Government,
Sport and Cultural
Industries**

Annual report

2020-2021



Ngaanyatjarraku Lands. Child shooting basketball hoops. Photo by Mark Weller.



State of Western Australia.

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This document has been designed and written to make it accessible to as many people as possible. Copies of this publication are available in alternative formats upon request.

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Acknowledgement of country and peoples

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

About DLGSC

The DLGSC works with partners across government and within its diverse sectors to enliven the Western Australian community and economy through support for and provision of sporting, recreational, cultural and artistic policy, programs and activities for locals and visitors to the State.

The DLGSC provides regulation and support to local governments and the racing, gaming and liquor industries to maintain quality and compliance with relevant legislation, for the benefit of all Western Australians.

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Statement of compliance

For the year ended 30 June 2021

Hon David Templeman Dip Tchg BEd MLA

Minister for Tourism; Culture and the Arts; Heritage; Leader of the House

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the Annual Report of the Department of Local Government, Sport and Cultural Industries for the reporting period ended 30 June 2021.

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

A handwritten signature in dark ink, consisting of a large, stylized loop followed by a horizontal stroke that tapers off to the right.

Lanie Chopping

Department of Local Government, Sport and Cultural Industries

15 October 2021

About this report

This annual report describes the performance and operation of DLGSC during 2020-2021. The report has been prepared according to parliamentary reporting and legislative requirements and is arranged as follows:

Agency overview

An introduction to DLGSC vision, values and strategic direction, administered legislation, and information about DLGSC's executive members and service areas.

Agency performance

Summarises DLGSC's performance against agreed financial and service delivery outcomes. This section includes DLGSC's performance against key performance indicators and financial statements.

Disclosures and compliance

Reports on governance, public accountability, financial management, information management, people management and equity and diversity.



Smoking Ceremony at Karijini Experience; April 2021. Photo by Bobbi Lockyer.
© The Nintirri Centre Inc., courtesy of Regional Arts WA.

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Audience members at 'A Night on Bay View', by West Australian Symphony Orchestra, Claremont, March 2021. Photo courtesy of WASO.

Director General's Foreword



The past year has been shaped by the collective efforts from across Government, the community and private sector to deal with the impacts of the COVID-19 pandemic.

While the State Emergency Management Act is still in effect, in Western Australia we are in the fortunate position of turning our attention towards COVID recovery and supporting those who have been most affected.

This is due to the State Government and the WA community's response to the pandemic, which has spared this State from the situation being faced by other parts of Australia and around the world.

With many of our key stakeholders actively involved in communities, DLGSC has played a pivotal role in some of the State's biggest recovery programs.

These programs include:

- The \$9 million Getting the Show back on the Road program, which provided support to over 149 events
- The Creative Communities COVID-19 Recovery Program delivered in partnership with Lotterywest, supported 28 projects
- Two major infrastructure capital projects valued at \$45 million, and 16 funding agreements valued at \$126.2 million
- \$3 million to support culturally and linguistically diverse (CaLD) communities carry out capital works to improve existing facilities
- The Back to Sport program, which added \$5 million to the KidSport program, in partnership with Lotterywest
- \$1.6 million Sport Development Fund, which provided funding of up to \$40,000 for small to medium sporting associations

In addition to these programs, regulatory provisions were extended to enable local governments to support their community by providing financial exemptions to those suffering economic hardship as a result of the pandemic.

Furthermore, application processes have been streamlined for licensed premises to help them cope with instances of snap lockdowns and changes in capacity restrictions. The DLGSC has also allowed variation of licenses to allow for the sale of takeaway alcohol.

The impact of our work at DLGSC has extended well beyond Western Australia.

In recognition of our State's significant ties with India, in May 2021 the Premier committed \$2 million in relief funding to our Indian Ocean neighbour.

The Office of Multicultural Interests (OMI) administered grants to 12 WA Indian community associations working in partnership with registered Australian charities to deliver crisis relief activities on the ground in India.

The DLGSC has responded to the challenges of our current circumstances – opening the door to new ways of innovating and supporting our sectors through this time.

The Selling WA to World Initiative provides a platform to live stream and record performances for consumption anywhere in the world. Perth Theatre Trust venues will soon have the equipment to make this a reality, ensuring an ongoing global presence for our local performers, sharing Western Australian stories with the world.

Throughout the course of the pandemic, DLGSC staff have worked closely with the Department of the Premier and Cabinet and the Pandemic Coordination Unit to provide vital support and to ensure the needs of our stakeholders are accounted for.

As we move forward with our recovery efforts, we turn our focus to supporting the State Government's vaccine rollout program.

To that end, we are working with stakeholders across the community to ensure they have access to up-to-date, bespoke information and that they are empowered to drive the vaccine rollout program to their communities.

Outside of our support for pandemic response and recovery, ongoing work to support and strengthen our communities continues.

Western Australia's arts sector provides enormous economic and social benefits for the community and is an important growth area that will contribute to the State's Recovery Plan and Diversify WA.

The creative industries have faced significant disruption due to the COVID-19 pandemic. Creating jobs and opportunities is the best way to support this sector and ensure shared economic prosperity.

In 2020-21 DLGSC distributed more than \$48.3 million to this sector, including \$6.9 million in COVID recovery programs.

The Regional Arts and Cultural Investment Program (RACIP) will deliver almost \$20 million to regional WA ensuring the livability and vibrancy of regional communities. The Regional Exhibition Touring Boost (RETB) has supported several exhibitions and tours over the last year, despite the impacts of COVID-19, and delivered skills development and networking opportunities for regional curators and arts workers.

The DLGSC delivered the first of three year's funding for the Connecting to Country program to support Aboriginal people, communities and organisations to undertake on-Country trips that foster intergenerational transfer of knowledge and preservation of culture.

The WA Cultural Infrastructure Framework 2030+, Western Australia's first ever roadmap for holistic cultural infrastructure planning and investment in the State, was released in December 2020. This framework, developed through extensive stakeholder consultations, will guide the planning of cultural infrastructure and drive participation in culture and the arts.

This year saw the announcement of the \$1.5 billion Perth City Deal – a ten-year partnership between the Australian Government, the State Government and the City of Perth.

This exciting project aims to reenergize Perth and bring government and private investment to the CBD.

The DLGSC is leading the delivery of two Perth City Deal projects which will have a significant impact on way people live, work and play in the city for generations to come.

The State Government commitment of \$100 million to build a screen production facility has generated much interest across the community. The DLGSC is currently working with the Department of Finance to deliver the market-led proposal. This project will generate opportunities not just during design and construction but for the wider creative industries in WA.

While these big infrastructure projects are exciting, the smaller grassroots projects have an equally huge impact in the community. Over the year, 90 projects worth over \$12.8 million were approved for funding under the Community Sporting and Recreation Facilities Fund to assist community groups and local governments to develop community sport and recreation infrastructure.

The past year has seen the delivery of a number of initiatives to promote community participation in sport and recreation activities and support the sector that was heavily impacted by COVID-19.

The Strategic Funding Review of the Western Australian sport and recreation industry was completed in November with all twelve recommendations implemented. This has streamlined DLGSC business processes to reduce administrative burdens on smaller community organisations and ensured funding programs are effectively supporting the sector. This led to the development of the Sport Development Fund and the Innovation Challenge Program in partnership with Healthway.

The long-running KidSport program continues to provide opportunities for kids to play sport and was extended in 2021 to include swimming lessons. Fifty-two swim schools have been registered, giving 1,158 kids access to swimming lessons through \$168,014 in funding. More than 29,000 KidSport vouchers were approved in the last year, which equates to an investment of \$4,058,063 for community sport and recreation clubs.

Recreation camps have performed strongly over the last year despite the impact of COVID-19 with more than 1000 bookings with 144,068 instructor led activities. Camp instructors delivered more than 216,100 hours of physical activity for participants.

Significant projects have also been delivered under the WA Hiking Strategy to ensure Western Australians continue to have the best opportunity to enjoy the great outdoors. In 2020-21 this has included providing funding to 14 projects that support inclusivity, entry level experiences and the development of people-led hiking activities.

Across the state, the regional services team have continued to work closely with regional communities, local government and the sport and recreation industry to deliver several valuable funding programs. Regional staff have contributed to a number of inter-agency groups and committees to inform strategic policy development and to ensure the objectives of the broader department are central to the planning within regional communities.

Aboriginal History WA (AHWA) has continued to provide comprehensive responses including genealogies to applicants seeking personal and ancestral information. For the period a total of 829 applications were received. Responses comprised 322 family history applications, 426 to the National Redress Scheme and 34 to the Registrar of Birth Deaths and Marriages and 47 other requests to access restricted archives.

Several significant historical projects were completed to increase knowledge of the shared history of Western Australian and contributing to the reconciliation and healing journey.

One of the projects undertaken focuses on the history of incarceration on Wadjemup (Rottnest Island) from 1900-1931 and provides detailed information regarding the 391 Aboriginal prisoners detained on the island during this period. The resource includes dates of admission and discharge, photographs of prisoners and activities performed while imprisoned at Wadjemup.

Another unique project identifies the 440 Application for Leases made by Aboriginal people throughout the state between 1887 to 1933. The information includes historical maps showing the location of each lease in relation to nearest town and a database detailing the applicant, date of application and size of property sought.

Continuing our work in cultural spaces, DLGSC is also home to the Office of Multicultural Interests (OMI).

In November, OMI launched the Language Services Policy 2020 with the aim of ensuring equitable access to WA public sector services through the provision of languages services. This is a crucial policy for a State as culturally diverse as ours, and it is encouraging to see it being enthusiastically adopted across the public sector.

OMI hosted the Western Australian Multicultural Awards in March 2021 as part of Harmony Week. The Awards celebrated the achievements of Western Australians who have accomplished outstanding work in advancing multiculturalism. Individuals and organisations were recognised across 11 categories in front of an audience of community and sector leaders.

Over the course of the year OMI has worked with public sector agencies to support implementation of the Western Australian Multicultural Policy Framework (WAMPF) with around 90% of departments submitting Multicultural Plans. To further agencies' work, a WAMPF community of practice was established to encourage partnerships and share information and good practice across the sector.

2021 marks 150 years of local government in Western Australia and DLGSC is committed to help support and develop this sector that is now such an integral part of our community. The DLGSC is working with our stakeholders in the sector to focus on enhanced local government accountability and integrity; planning and financial management; and better community engagement and inclusion.

In 2020-21, further reforms have been implemented to guide actions, decisions and behaviours that reflect community expectations and support consistency across local governments. A mandatory code of conduct has been introduced to support ethical and accountable conduct, as well standards for best practice and procedural fairness in relation to the recruitment and management of Chief Executive Officers (CEO).

With Ordinary Elections held in October 2021, DLGSC has revised and updated the mandatory induction course for prospective candidates, including information on the new code of conduct that applies to council members, committee members and candidates.

The DLGSC has continued to work collaboratively with local government stakeholders on a number of programs including the CEO Support Programs and Peer Support Program, which aim to support and build capability in the sector.

We have also been working in collaboration with the liquor industry to develop a community-led initiative designed to target problem drinking and protect the vulnerable. In December, the DLGSC launched a Banned Drinker Register (BDR) trial in the Pilbara to assist licensees to easily identify banned drinkers.

In July, a further trial was launched in the Kimberley. This includes a BDR and Takeaway Alcohol Management Systems (TAMS), to allow customers to responsibly purchase alcohol according to a daily limit.

There has been strong community support for this trial, and it is set to become more effective with DLGSC developing a mobile app to provide a real-time tool for licensees to identify banned drinkers.

Overall, DLGSC has had a challenging year working to support communities and industries impacted by COVID-19 while continuing to deliver business as usual programs and activities.

The DLGSC remains committed to enabling dynamic and inclusive communities to support the WA economy. The staff are to be commended for their hard work and dedication and we look forward continuing to deliver outcomes for our stakeholders in the next financial year.

Having joined DLGSC on 31 May 2021 it has been a pleasure to meet the many dedicated and skilled team members and I look forward to the year ahead working to deliver public value for Western Australia.

A handwritten signature in dark ink, featuring a large, stylized 'L' and 'C' that are interconnected, with a long horizontal stroke extending to the right.

Lanie Chopping
Director General



Scarborough, City of Stirling. Hafiz Ismail/EyeEm, Getty Images.

Executive summary

The DLGSC provides a wide range of services that connect Western Australians. Working across industry and government sectors, it provides leadership and policy advice to inform programs and services across state-wide activities including sport and recreation, cultural endeavours and multicultural initiatives that bring our community together. Through its core functions, DLGSC also provides support to local governments and the racing, gaming and liquor industries to maintain quality and compliance with legislation through its regulatory services. All activities undertaken by DLGSC are underpinned by our values and strategic direction, guiding the performance against financial and service delivery outcomes. In 2020-21, DLGSC worked closely with its diverse portfolio areas to provide support during a challenging time, with a range of key initiatives as outlined below.

- The Local Government Amendment (COVID-19 Response) Act 2020 provides for the Minister to modify or suspend provisions of the Act or Regulations due to consequences of the pandemic. During 2020-21, amendments were made to the Local Government (COVID-19 Response) Order 2020 to enable local governments to hold electors' general and special meetings and continue to provide assistance to Western Australian ratepayers suffering financial hardship as a result of the pandemic.
- Getting the Show Back on the Road Program is part of the \$76 million State Government Recovery Plan for culture and the arts. It is a risk share program aimed at supporting the live performance industry, the first and hardest hit as COVID-19 restrictions were put in place across the state. Since November 2020, 149 performing arts and live music events have applied for support with claims made to the value of \$4.6 million. The Program has been instrumental to the continued delivery of the Perth Festival, the FRINGE WORLD Festival and a number of independent large-scale events. Without the surety of the Program these events may not have gone ahead.
- Implementation of the Western Australian Multicultural Policy Framework across the WA public sector saw agencies embrace the Framework. As at 30 June 2021, 49 WA public sector agencies had developed and submitted Multicultural Plans to the Minister for Citizenship and Multicultural Interests. Strategies, measures and key performance indicators identified in multicultural plans will ensure Western Australians from Culturally and Linguistically Diverse backgrounds have opportunities to access services and participate equitably in every aspect of our civic, social, economic and cultural life.
- Announced on 20 September 2020, the Perth City Deal will unlock economic benefits and opportunities for Perth's central city, re-energise Perth and bring government and private investment into the CBD. The DLGSC is leading the

delivery of \$20 million Perth Cultural Centre rejuvenation project and the \$42 million Perth Concert Hall project.

- The DLGSC has worked with the liquor industry to implement a Banned Drinkers Register (BDR) trial in the Pilbara region. The BDR incorporates a system to identify persons who are not permitted to purchase liquor and notifies the licensee accordingly. The trial commenced in the Pilbara region in December 2020 and licensees are participating on a voluntary basis over a two-year period. In May 2021 a further trial was launched in the Kimberley region. The Kimberley trial will incorporate a BDR and a Takeaway Alcohol Management System. The trial is intended to provide benefits including better targeting of individuals who abuse alcohol to access support services, informing licensees where barring or prohibitions are in place and as a complementary measure to other harm reduction strategies.

In addition to the key achievements listed above, there has been a strong focus on governance this financial year, with the support of the Office of the Auditor General (OAG). Given the breadth and depth of DLGSC's interface with the community, integrity and transparency is critical to ensure Western Australians feel confident in how DLGSC operates.

The impact of COVID-19 has been felt in 2020-21, with DLGSC's ongoing management and support for key stakeholders as one of the year's great successes. Along with government, business, community organisations and CaLD communities, DLGSC played a significant role in ensuring our sectors had access to the best advice and guidance to minimise operational impacts across the cultural, sport and hospitality industries over the financial year.

Whilst 2020-21 has not been without its challenges, DLGSC has shown its resilience to continue to facilitate opportunities that contribute to the wellbeing of the WA community. Looking ahead to 2021-22, DLGSC will maintain its focus on improving capacity and outcomes across the local government, sport and recreation and cultural sectors for the betterment of all Western Australians.



Programme

St. John of God Hospital

Free Ward Ball



Government House Ballroom,
Wednesday, 26th August, 1925.



President,
Mrs. W. Wilford Mitchell
Hon. Sec. J. J. Minihan

*Empty Cartridge
Shell.*



Exhibit No.

In re

Byrd Jolley

I

CORONER'S COURT, PERTH.

DISTRICT CORONER

Madison

(Left) Government House Ballroom Ticket – Free Ward Ball – the site of an infamous shooting in 1925. (Right) Bullet casing and empty shell from Coroner's Court records for the same event. Used as source material for a short film produced in 2020-21. Photo courtesy of State Records Office.

Agency overview



Agency profile

The Department of Local Government, Sport and Cultural Industries (DLGSC) works with partners across government and within its diverse sectors to enliven the Western Australian community and economy through support for and provision of sporting, recreational, cultural and artistic policy, programs and activities for locals and visitors to the State.

The DLGSC provides regulation and support to local governments and the racing, gaming and liquor industries to maintain quality and compliance with relevant legislation, for the benefit of all Western Australians.

Strategic Directions: 2020-2023

Vision

A vibrant, inclusive and resilient WA community

Mission

To enable dynamic and inclusive communities and support the WA economy

Values

- Respectful
- Customer Focused
- Responsive
- Accountable
- Innovative

What we do

- Contribute to the wellbeing of the community.
- Improve capability and outcomes across the local government, sport and recreation and culture and arts sectors.
- Enable equitable participation of CaLD communities across all aspects of society and promote, support and celebrate the State's cultural diversity.
- Encourage and enable understanding the history of WA, including Aboriginal cultures, as context for contemporary society.
- Facilitate public engagement with highly valued sporting, cultural and recreational spaces and places.

Objectives

- To support the public sector through a fit for purpose, sound legislative and policy framework that enables efficient and effective services to the community, supported by good governance.
- To promote participation and achievement in sport, recreation, culture and arts.
- To support and grow the cultural industries.
- To promote and enhance the benefits of cultural diversity and social inclusion.
- To ensure liquor and gambling activities are conducted in the public interest.
- To celebrate Aboriginal culture and preserve history and traditions.

Approach

To achieve this, we will:

- Work collaboratively with the community, all tiers of government and key stakeholders to implement a shared approach to improve community engagement and experience.
- Be efficient, effective and responsive through an agile and flexible workforce.
- Respond proactively to State Government imperatives such as election commitments and stated strategic priorities.
- Contribute to the achievement of whole-of-State Government targets.
- Use evidence-based information to develop community focused engagement and partnerships.

Objectives

Strategic Direction Setting

Strategies	Programs
1. Strategic priority and infrastructure programs	1. WA Recovery Plan – infrastructure investment program of work 2. Local Government Sustainability – program of work 3. State Football Centre 4. State Sporting Infrastructure Plan – implementation 5. Screen infrastructure 6. Strategic asset maintenance guidance and monitoring 7. Creative Industries Strategy 8. Multicultural Policy Framework 9. Regional Aboriginal Communities Framework.
2. Sector sustainability, capacity building and excellence	1. WA Recovery Plan – sustainability program of work 2. Legislative and policy reform – ongoing, new and associated 3. Review Cemeteries and Cremations Act 4. Public Open Space Policy and Shared User Guide for education facilities 5. Child Safeguarding 6. Women in sport and leadership 7. Guidance/monitoring of sector infrastructure management practices 8. Motorsport Strategy – continue implementation 9. Off Road Vehicle Reform 10. Develop innovative ways to progress Asian Engagement

11. Support CaLD communities to deliver events
12. Regulations to support the Liquor Control Amendment Bill 2018
13. Trial of a Banned Drinkers Register/Takeaway Alcohol Management System
14. National Framework for Consumer Protection for online gambling
15. Implement regulatory regime for private operator of TAB
16. Support Aboriginal Cultural Centre
17. Lead truth telling Aboriginal History projects
18. Information Management Framework
19. Local government capability building
20. State Local Government Partnership Agreement
21. Community Wellbeing Progress Index.

3. Agile operations and strong business support systems

1. Develop Public Value Model and measurement framework
2. Culture and values program – embedding values and behaviours
3. Workforce planning – embed fit for purpose operating model
4. Proactively address Audit (OAG) recommendations to mitigate risks identified
5. Leverage Financial capabilities across project controls/program management and maintain high standards of financial management and accounting
6. Business improvement program – redesign processes aligned to audits
7. System Enhancement and Digitisation (incl. digital security), contemporary systems integration (new technologies) and realise benefits of existing systems
8. Contemporary Engagement Models (incl. developing materiality frameworks)
9. Enhance evidence base and business intelligence for decision making
10. Explore innovation funding/alternative funding models.



SLSWA Nippers. Photo by Michael Farnell: Sports Imagery Australia.

Responsible Ministers

The DLGSC was established on 1 July 2017 under the *Public Sector Management Act 1994*. At 30 June 2021, DLGSC was responsible to the following Ministers:



Hon Dr Tony Buti MLA BPE (Hons), DipEd, MIR, LLB (Hons), DPhil

In his roles as Minister for Sport and Recreation and Citizenship and Multicultural Affairs.



Hon John Carey MLA BA (Hons)

In his role as Minister for Local Government.



Hon Stephen Dawson MLC

In his role as Minister for Aboriginal Affairs.



Hon David Templeman Dip Tchg BEd MLA

In his role as Minister for Culture and the Arts.



Hon Reece Whitby MLA

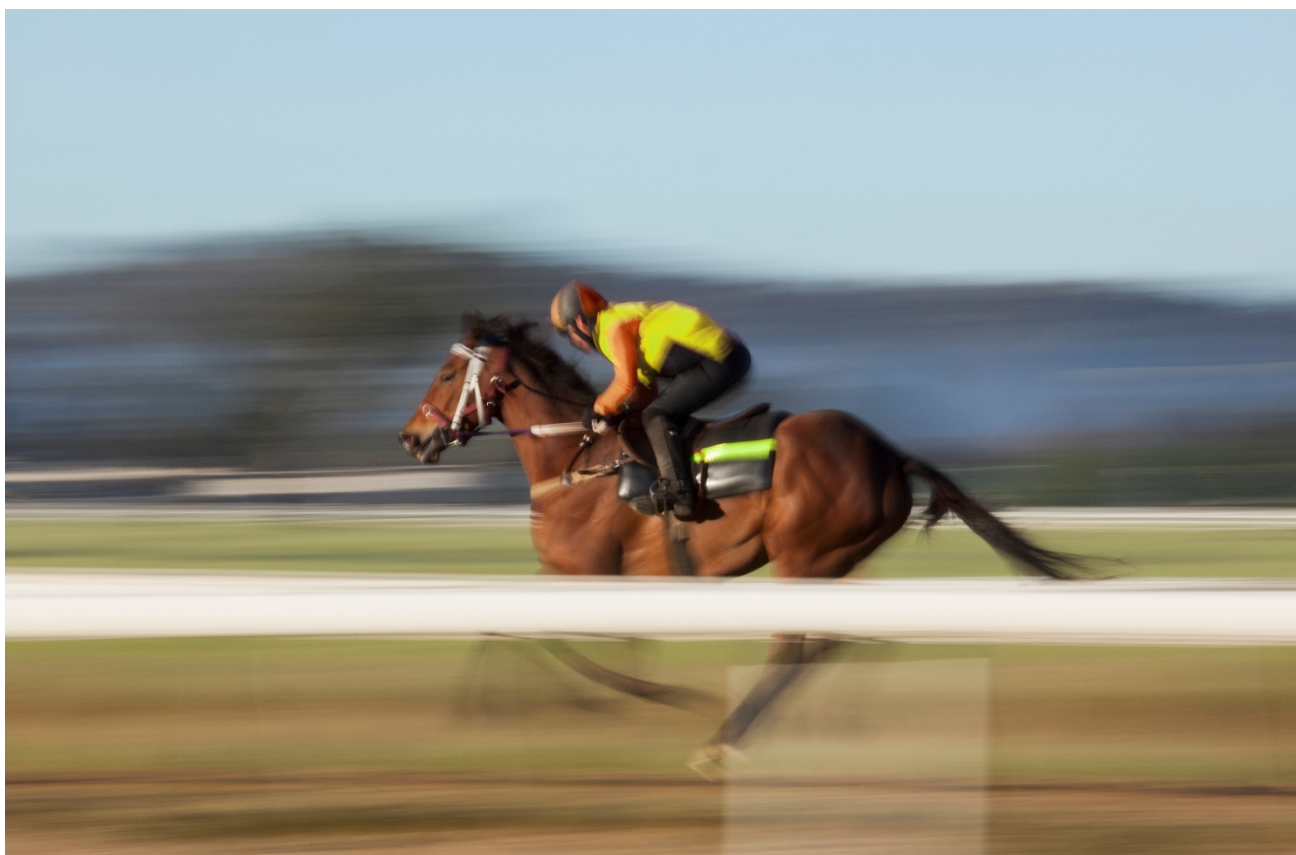
In his role as Minister for Racing and Gaming.

Legislation administered

The DLGSC assisted in the administration of the following legislation on behalf of its portfolio Ministers as at 30 June 2021.

- *Art Gallery Act 1959*
- *Betting Control Act 1954*
- *Caravan Parks and Camping Grounds Act 1995*
- *Casino (Burswood Island) Agreement Act 1985*
- *Casino Control Act 1954*
- *Cat Act 2011*
- *Cemeteries Act 1986*
- *City of Perth Act 2016*
- *Combat Sports Act 1987*
- *Control of Vehicles (Off-road Areas) Act 1978*
- *Dog Act 1976*
- *Gaming and Betting (Contracts and Securities) Act 1985*
- *Gaming and Wagering Commission (Continuing Lotteries Levy) Act 2000*
- *Library Board of Western Australia Act 1951*
- *Liquor Control Act 1988*
- *Local Government (Miscellaneous Provisions) Act 1960*
- *Local Government Act 1995*
- *Local Government Grants Act 1978*
- *Major Events (Aerial Advertising) Act 2009*
- *Maritime Archaeology Act 1973*
- *Museum Act 1969*
- *Perth Theatre Trust Act 1979*
- *Racing and Wagering Western Australia Act 2003*
- *Racing Bets Levy Act 2009*

- *Racing Penalties (Appeals) Act 1990*
- *Racing Restriction Act 2003*
- *South Fremantle Oil Installations Pipe Line Act 1948*
- *Sports Drug Testing Act 2001*
- *State Records Act 2000*
- *Sunset Reserve Transformation Act 2014*
- *TAB (Disposal) Act 2019*
- *The Western Australian Turf Club Act 1892*
- *Western Australian Greyhound Racing Association Act 1981*
- *Western Australian Trotting Association Act 1946*
- *Western Australian Turf Club (Property) Act 1944*



Tobias Titz/Getty Images.

Enabling legislation

In performing its functions, DLGSC is compliant with relevant law, including, but not limited to:

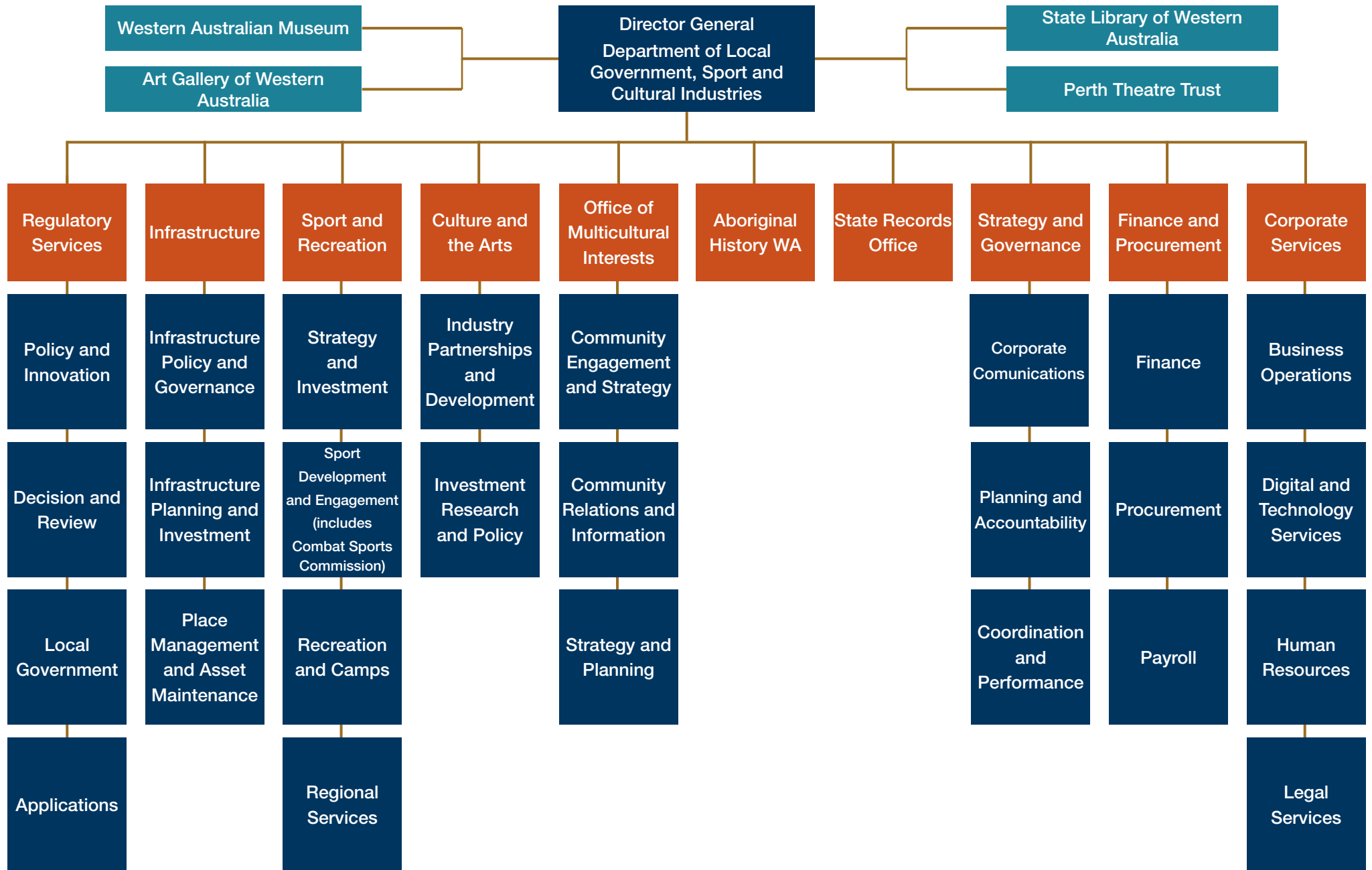
- *Auditor General Act 2006*
- *Disabilities Services Act 1993*
- *Equal Opportunity Act 1984*
- *Financial Management Act 2006*
- *Freedom of Information Act 1992*
- *Industrial Relations Act 1979*
- *Legal Deposit Act 2012*
- *Minimum Conditions of Employment Act 1993*
- *Occupational Safety and Health Act 1984*
- *Public Interest Disclosure Act 2003*
- *Public Sector Management Act 1994*
- *Salaries and Allowances Act 1975*
- *State Records Act 2000*
- *State Superannuation Act 2000*
- *State Supply Commission Act 1991*
- *Workers' Compensation and Injury Management Act 1981*



The Barber of Seville. West Australian Opera co-production between Seattle Opera, New Zealand Opera and Opera Queensland. Perth, April 2021. Photo by James Rogers.

Operational structure

Structure at 30 June 2021



Portfolio structure DLGSC interagency relationships



Judicial/ Semi-Judicial

Liquor Commission

Local Government
Standard Panel

Racing Penalties
Appeal Tribunal



Regulator

Combat Sports
Commission

Gaming and Wagering
Commission

State Records
Commission



Advisory

State Records
Advisory Committee

Control of Vehicles
(Off Road Area) Act
Advisory Committee

Local Government
Advisory Board



Service Delivery

Gaming Community
Trust

Local Government
Grants Commission

Western Australian
Museum

State Library of
Western Australia

Venues West

Problem Gambling
Support Services

State Records Office

Art Gallery of
Western Australia

Perth Theatre Trust

Swan Bells Foundation



Photo courtesy of Basketball WA.

Executive leadership

The DLGSC has the following business areas: local government, regulatory services, infrastructure, sport and recreation, culture and the arts, Aboriginal History WA, Office of Multicultural Interests (OMI) and State Records Office. These business areas are supported by the operational areas of corporate services, finance and strategy and governance.

Below are the executive leadership roles at 30 June 2021.

Position	Role
Director General	Lanie Chopping
Acting Deputy Director General – Special Projects	Fiona Roche
Deputy Director General	Michael Connolly
Assistant Director General, Strategy and Governance	Vacant
Executive Director Corporate Services	Glen Kar
Executive Director Sport and Recreation	Kim Ellwood
Acting Executive Director Culture and the Arts	Rob Didcoe
Executive Director Infrastructure	Lisa Fanciulli
Director Aboriginal History Unit	Anna Wyatt
Acting Executive Director Office of Multicultural Interests	James Jegasothy
Acting Executive Director Finance and Procurement	Shanaeya Sherdiwala
Executive Director Local Government	Tim Fraser
State Archivist and Executive Director State Records	Damian Shepherd



Margaret River Hockey Club. Team 9-12 girls, 2019 Premiers. Busselton Hockey Stadium.
Photo by RiSm Photographics.

Business areas

Culture and the arts

The business area supports the delivery of arts and culture activities through strong evidence-based policy, research, advice, advocacy and funding across Western Australia to achieve State Government outcomes. The business area undertakes the development and implementation of research and industry projects to strengthen the policy basis of its programs and services.

Working with a range of stakeholders and partners, the business area provides information and opportunities to foster growth, connections and access to industry intelligence. This includes statistics on culture and the arts funding, employment, attendance and participation, and Western Australia's values and attitudes towards culture and the arts.

The business area funds a cohort of non-government arts organisations as a base from which they can then generate additional income through sponsorship, box office and other agencies to support their annual program of activities. It also provides project funding to provide artists and creatives opportunities to undertake a broad range of projects and activities across multiple art forms. Investment in arts and culture is essential to ensure Western Australians have ongoing access to arts and culture activities and experiences.



'HOUSE' by Barking Gecko Theatre at Perth Festival, Perth, March 2021.

Infrastructure

The Infrastructure business area works with cultural organisations, sports associations and local governments to lead the planning, delivery and maintenance of facilities that provide the built assets Western Australians need to be vibrant, inclusive and resilient.

It provides leadership to promote and guide infrastructure planning and develop sound policy based on the key principles of facility provision. It manages and maintains key civic infrastructure across the sport and recreation, and culture and the arts portfolios and provides client agency services for the planning and delivery of major state sport and cultural infrastructure projects in line with the Department of Treasury's Strategic Asset Management Framework.

The business area also delivers the Community Sporting and Recreation Facilities Fund, State Sporting Infrastructure Fund and infrastructure related election commitments.

It provides strategic policy, leadership, and funding support on civic infrastructure planning and delivery across local government.



His Majesty's Theatre Stage 3 balconies redevelopment project. Render author TRCB. Modifications Griffiths Architects.

Local government

The DLGSC partners with local government to deliver good governance to the community.

The DLGSC administers the *Local Government Act 1995* (the Act), which establishes the system of local government in Western Australia. The DLGSC also administers a range of legislation impacting on local governments and the community, including dogs, cats and cemeteries, and receives and processes statutory applications.

By monitoring, promoting and enforcing compliance with the Act, the local government business area assists the sector to improve the capacity and accountability of 139 local governments to respond to community demands and expectations. Using a risk-based approach to identify those needing targeted intervention and assistance, this supports local governments to fulfil their statutory obligations.

The business area develops and implements legislative reform initiatives with the aim of optimising the delivery of local government services to the community in alignment with government strategic priorities. This includes extensive engagement with stakeholders, and undertakes research and analysis, to identify reform opportunities. The business area also provides advice, support and expertise to facilitate the adoption of reforms by the local government sector.

The DLGSC works across government to support engagement with local government. This ensures local government is considered in whole-of-government policy development and represented in key government reform initiatives.

The DLGSC works with peak bodies to provide the sector with networking, leadership, mentoring, and coaching opportunities to further foster best practice in local government.



Fremantle Fishing Boat Harbour. Neal Pritchard Photography/Getty Images.

Office of Multicultural Interests

Through the development and implementation of policies, programs and services, the business area aims to achieve the full potential of multiculturalism. Western Australia is one of the most culturally, linguistically and religiously diverse states in Australia, with 32% of the population born overseas. The State is home to people originating from 190 countries, speaking around 240 languages and dialects, including Aboriginal languages, and following more than 100 faiths. The development and implementation of culturally inclusive policies, programs and services requires the Office of Multicultural Interests to work with business and industry groups, government and non-government agencies, culturally and linguistically diverse communities and the wider community.



OMI COVID-19 community information event.

Regulation

The Regulation business area receives, processes and determines applications in accordance with the legislation. The business area administers a range of legislation impacting on local governments and the community including dogs, cats and cemeteries relating to approvals, compliance monitoring and other statutory support. The business area provides a licensing service for the liquor and gambling industries and applications are considered and determined on their merits in accordance with the relevant legislative requirements. Audits and inspections are conducted to verify that the provision of gambling is conducted in a responsible and lawful manner. Undertakes regular audits and inspections to regulate the sale, supply and consumption of liquor, and to minimise harm and ill-health to the public. Additionally, inspections are undertaken to ensure that licensed premises are operating and being maintained to a standard that meets consumer expectations.

Sport and recreation

The sport and recreation business area recognises the importance of more Western Australians having the opportunity to participate and progress in quality sport and active recreation more often, through a well-informed and connected sector which is innovative, encourages participation, safe, develops talent and is responsive to changing community needs. Participation in sport and active recreation contributes to mental and physical wellbeing, as well as the development of strong networks and support structures within the community. The DLGSC works with the industry to support athletes and teams to achieve at all levels, including local, national and international competitions.

The business area provides strategic leadership and support for the sport and active recreation industry across Western Australia, through funding and advice to state sporting associations, community organisations and local governments. It proactively engages with the industry to determine and implement strategic responses to current and emerging issues and to review DLGSC's programs and services. The business area works with the industry to support athletes and teams to achieve at all levels, including local, national and international competitions. By building on the existing capabilities of individuals and organisations, the business area enables them to operate efficiently and effectively and provide quality opportunities for participation in sport and active recreation.

Through the management of five recreation camps, the business area also provides experiential outdoor activities to the Western Australian community. They are a successful community service operation delivering quality, affordable, accessible camp experiences in Western Australia.



Photo Courtesy of Garnduwa Amboorny Wirnan Aboriginal Corp at Making Her Mark, Women in Sport Forum in Broome.

Aboriginal History WA (AHWA)

The business area undertakes expert research and provides comprehensive responses to Aboriginal people seeking historical family information through a formal Family History application process. AHWA also manages access to restricted government records previously managed by the Department of Aboriginal Affairs. In addition to these core services, AHWA undertakes strategic truth-telling projects to increase understanding of the shared history of Western Australia that contribute to healing and reconciliation. AHWA's role focuses on addressing key recommendations of the *Bringing Them Home Report 1997* that relate to the provision of Aboriginal family history information, reunion, information dissemination and access to State records. The role aligns with key elements of the Western Australian Aboriginal Empowerment Strategy and the *Closing the Gap Agreement 2020* and is built around consultation with Aboriginal people, strong accountability, and culturally secure ways of working.

The area also responds to requests under the National Redress Scheme (Redress) from Aboriginal applicants throughout Western Australia. This work is undertaken in response to recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse.



AHWA visit to Fitzroy Crossing. Visitors reading AHWA publications.

State Records Office (SRO)

The SRO supports the State Records Commission (the Commission) in administering regulation of the management of records of information across Western Australian public sector according to the requirements of the *State Records Act 2000* (the Act). The Commission was established in 2001 under the terms of Part 8 of the Act. The Commission's functions are set out in the section 60 of the Act and include approving Record Keeping Plans for government organisations and the legal disposal of government records:

Under section 61 of the Act, the Commission must establish principles and standards for the governance of record keeping by State organisations and provide guidelines to assist the compilation of Record Keeping Plans. These plans are required by every government organisation covered by the Act. They contain information about record keeping processes, documentation and systems, planned or in place – including provisions for the retention periods and ultimate disposal actions for the records created and maintained by the organisation.

Section 32 of the Act provides for the transfer of State archives to the SRO, which is the custodian of the State archives collection – the largest and most significant archival collection in Western Australia. State archives are the significant records of government business which have ongoing evidential and cultural value. It is estimated that there are over 75 linear kilometres of paper-based State archives, as well as thousands of films and photographs, representing millions of individual records held across government. The SRO holds some 15 linear kilometres of a selection of these permanent-value official records from over 2,000 government agencies that have existed since colonisation in 1829 in the State Archives Collection.



Proposed Development of the Government Precinct. Aerial perspective, delineator not identified. Watercolour on print, 1967. Job No. 29/1/4. Courtesy State Records Office.

Workforce

DLGSC demographics at 30 June 2021.

Workforce demographics

	Women	Men
Total	300	194
DLGSC – Employment type	Women	Men
Permanent Full-time	182	155
Permanent Part-time	48	4
Fixed Term Full-time	40	24
Fixed Term Part-time	17	1
Casual paid	5	5
Other	8	5

Workforce diversity

	Number	Number of senior management roles	Percentage of women in management roles
Women in senior management	29	53	55%
	Number	Total	Percentage of employees
Youth (employees under 25)	13	494	3%
Identify as an Aboriginal Australian	9	494	2%
Identify as people with disability	16	494	3%
Identify as culturally and linguistically diverse	90	494	18%

Performance Management Framework

The DLGSC achieves its State Government desired outcomes through the delivery of five key services. While DLGSC contributes to all of the State Government's Outcomes Based Service Delivery goals, its primary contribution is to the following government goals:

- Better places: A quality environment with liveable and affordable communities and vibrant regions.
- Strong communities: Safe communities and supported families.

The below table illustrates the relationship between DLGSC's desired outcomes and the most relevant government goal. The DLGSC's key effectiveness indicators help to determine whether DLGSC's desired outcome has been achieved through service delivery. Key efficiency indicators monitor the relationship between the services delivered and the resources used to provide the service.

Government Goal	Desired Outcome	Service
Better Places	Local governments are supported to meet legislative requirements of the Local Government Act.	Service 1 – Regulation and support of local government
Better Places Strong Communities	A sustainable arts and cultural sector that facilitates attendance and participation in arts and cultural activity.	Service 2 – Cultural and Arts Industry Support
Better Places	Efficient and effective asset and infrastructure support services to client agencies.	Service 3 – Asset and infrastructure support services to client agencies*
Better Places	Gambling and liquor industries operate responsibly in accordance with legislation.	Service 4 – Regulation of the Gambling and Liquor Industries
Better Places	A strong sport and recreation sector that facilitates participation.	Service 5 – Sport and recreation industry support

** Effectiveness and efficiency indicators are not reported for this outcome as it relates to the services provided by DLGSC to support the outcome and activities of the client agencies. An exemption from the requirements of Treasurer's Instruction 904(2)(iv) Key Performance Indicators, has been provided by the Under Treasurer.*



'Ungrounded'. Directed by Jens Altheimer, performed by CircusWA Youth Troupe, Fremantle, December 2020. Photo by Tashi Hall.

Changes to the Outcome Based Management Framework

The DLGSC's Outcome Based Management (OBM) Framework has undergone review and was implemented in 2020-21. The revised and improved framework represents a more meaningful reflection of the activities and performance of DLGSC. Consultation on the proposed changes occurred with the Department of Treasury, the Office of the Auditor General (OAG), and internally with all relevant business area personnel.

Several desired outcomes, services and key effectiveness and efficiency indicators were discontinued and replaced with indicators that allow stakeholders to better understand what services are being delivered and how DLGSC is tracking towards achieving the intended outcomes.

The following table lists discontinued desired outcomes and services (excluding outcomes and services delivered by cultural statutory authorities):

Desired Outcome	Services
Local Governments were capable and well-governed	
A sustainable arts and cultural sector that enhances social and economic wellbeing	Arts Industry Support Research, policy development, information and support
Efficient and effective services to the culture and arts portfolio and government	Corporate and asset and infrastructure support to the culture and arts portfolio
To promote, monitor and enforce responsible and lawful gambling and liquor services in accordance with legislation	Licensing – evaluation and determination of applicants Compliance Audits and inspections
A strong and diverse sport and recreation system in Western Australia that is accessible, encourages maximum participating and develops talent	Industry leadership and infrastructure development Building capacity and participation Recreation camps management
Western Australia was recognised as a vibrant and effective multicultural society	Promotion and support of multiculturalism

Outcomes and key effectiveness indicators

While DLGSC did not exist prior to 1 July 2017, comparative data has been disclosed from the former departments' audited data. Where an indicator is new and cannot be back-casted, values have not been provided.

Desired outcomes	Key effectiveness indicator	2017-2018	2018-2019	2019-2020 Actual	2020-2021 Target	2020-2021 Actual
Local Governments are supported to meet legislative requirements of the Local Government Act.	Percentage of local governments where actions were taken in support of compliance with the legislative framework	N/A	N/A	N/A	40%	22%
A sustainable arts and cultural sector that facilitates attendance and participation in arts and cultural activity.	Ratio of Government funding to other income earned for funded arts and cultural organisations	1:3.6	1:4.2	1:4.5	1:2.7	1:4.7
	Percentage of Western Australians attending or participating in an arts and cultural activity	78%	82%	74%	41%	73%
	Percentage of stakeholders who report that the Office of Multicultural Interests had a positive impact on the promotion and support of multiculturalism	89%	94%	90%	80%	94%
Gambling and liquor industries operate responsibly in accordance with legislation.	Percentage of audit and inspections that comply with requirements and statutory criteria.	97%	97%	98%	95%	96%
A strong sport and recreation sector that facilitates participation	5.1 Percentage of Western Australian participating in organised sport and active recreation	57%	60%	63%	56%	64%

Services and key efficiency indicators

While DLGSC did not exist prior to 1 July 2017, comparative data has been disclosed from the former departments' audited data. Where an indicator is new and cannot be back-casted, values have not been provided.

Delivered services	Efficiency indicator	2017-18	2018-19	2019- 20	2020-21 Target	2020-21 Actual
1. Regulation and Support of Local Government	Average cost per local government for regulation and support	\$98,803	\$76,743	\$99,975	\$109,051	\$74,655
2. Cultural and Arts industry support	Grants operations expense as a percentage of direct grants approved	N/A	N/A	N/A	4%	5%
	Average cost per project to support and promote multiculturalism	\$110,916	\$87,974	\$90,958	\$92,816	\$102,618
4. Regulation of the gambling and liquor industries	Average cost of conducting inspections	\$759	\$804	\$680	\$1,017	\$938
	Average cost of determining applications	\$476	\$490	\$437	\$509	\$413
5. Sport and recreation industry support	Average cost of providing support services to sector/ funded organisations	N/A	N/A	N/A	\$9,378	\$7,712
	Grants operations expense as a percentage of direct grants approved	N/A	N/A	N/A	1%	1%
	Average Cost per recreation camp experience	N/A	N/A	N/A	\$73	\$42

Shared responsibilities

The DLGSC works closely with a range of government agencies, across all tiers of government, industry partners and non-government organisations to achieve State Government outcomes that will benefit the Western Australian community.

Culture and the Arts

In partnership with the Australian Government through the Australia Council for the Arts, DLGSC funds four National Performing Arts Partnership Framework companies (formerly Major Performing Arts companies) in Western Australia. They are funded through a joint agreement negotiated between the Australian, state and territory governments. Through the framework jurisdictions continue to work together to deliver significant outcomes for the performing arts sector. In addition, through the Visual Arts and Crafts Strategy, the Australia Council for the Arts and DLGSC jointly support the contemporary visual arts sector by providing directed funding for individual artists, arts and craft organisations, arts events and artist run initiatives.

In partnership with the Department of Primary Industries and Regional Development, DLGSC delivers several Royalties for Regions funded programs. These programs included the Regional Arts and Cultural Investment Program and the Regional Exhibition Touring Boost, both of which support arts and cultural activities within regional WA. The DLGSC administers the Royalties for Regions funded Western Australian Screen Fund.

Infrastructure

The infrastructure business area works jointly with agencies, cultural statutory authorities, local governments and state sporting associations to deliver sporting and cultural infrastructure facilities and services.

These include:

- the provision of strategic leadership, planning and funding support for strategic infrastructure and asset maintenance services to cultural statutory authorities;
- supporting local governments and state sporting associations to plan and deliver cultural, and sport and recreational facilities, long -term strategic planning for state scale infrastructure and the provision of funding support for those purposes;
- working with the Department of Finance to plan and deliver sporting and cultural infrastructure projects and, through the maintenance services arrangement, the provision of maintenance services to cultural statutory authorities; and
- working with the Department of Planning, Lands and Heritage in land use planning.

Local Government

In 2020-21 DLGSC continued to contribute to the whole-of-government development of reforms that respond to the recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse. These reforms will result in state-wide policies and initiatives regarding child safeguarding, information sharing and reporting to better protect children and addressing past abuse.

Office of Multicultural Interests

The Office of Multicultural Interests (OMI) is a member of the Senior Officials Settlement Outcomes Group (SOSOG) convened and chaired by the Department of Home Affairs. It comprises senior officials from relevant Commonwealth, State and Territory Governments, and the Australian Local Government Association. SOSOG is the primary mechanism to raise and address critical policy and program issues relating to immigration and multicultural affairs. Key issues addressed in 2021–22 included government responses to the COVID-19 crisis, particularly in the areas of housing, health, education and employment; preparedness for the opening of international borders; and planned humanitarian arrivals, including quarantine arrangements on arrival.

Sport and Recreation

In partnership with Healthway, DLGSC delivers the Targeted Participation Program which enables organisations to promote participation, healthy lifestyles and the active engagement of Western Australian communities in sport and recreation. It has a focus on low participation groups, such as aboriginal and culturally and linguistically diverse populations. The 2020-21 round was deferred to allow 2019–20 recipients an additional 12 months to deliver their programs due to COVID-19.

Together, Healthway and DLGSC also delivered the Innovation Challenge Program. Organisations proposed innovative ways to increase physical participation in the community through technology or other innovative models. Ten organisations received more than \$840,000 (\$590,000 from Healthway and \$250,000 from DLGSC).

The DLGSC and the Department of Primary Industries and Regional Development confirmed the continuation of the Regional Athlete Support Program for 2020-21 to 2022-23. This program will provide more than \$3 million across the three years to provide funding assistance to regional sporting academies as well as direct funding assistance to regional athletes through the Regional Athlete Travel Subsidy.

Resource agreement

The Resource Agreement articulates DLGSC's desired outcomes (both financial and non-financial) and performance targets as stated in the Budget Papers and is consistent with the broader strategic policy direction and priorities of the government. The DLGSC's Resource Agreement is signed by the Accountable Authority, the Treasurer, and the following responsible Ministers under Part 3, Division 5 of the *Financial Management Act 2006*:

- Minister for Local Government
- Minister for Culture and the Arts
- Minister for Racing and Gaming
- Minister for Sport and Recreation; Citizenship and Multicultural Interests.

The targets identified in the Resource Agreement relate only to DLGSC. The targets published in the Budget Papers for the culture and the arts statutory authorities are subject to separate resource agreements.



West Australian Ballet Teaching Artist Rhiana Hocking-Katz at South Hedland PS.
Photo by Amelia Blanco.

COVID-19

recovery



Culture and the Arts

Getting the Show Back on the Road

Getting the Show Back on the Road Program (the Program) is part of the \$76 million State Government Recovery Plan for culture and the arts. It is a risk share program aimed at supporting the live performance industry. The live performance industry was the first and hardest hit as COVID restrictions were put in place across the state.

The Program was developed to mitigate some of the risks and to provide a percentage of box office loss for live events when there is a negative impact due to COVID-19 restrictions. The Program eases the financial risks for event organisers and provides some certainty by sharing the risk in undertaking activities within the current COVID-19 environment.

Since November 2020, 149 performing arts and live music events have applied for support. Only three applications were unsuccessful and collectively the projected box office is over \$30 million with claims made to the value of \$4.6 million. The Program has been instrumental to the continued delivery of the Perth Festival, the FRINGE WORLD Festival and a number of independent large-scale events. Without the surety of the Program these events may not have gone ahead.



'ARCHIVES OF HUMANITY' by Raewyn Hill. Presented by Co3 Contemporary Dance as part of Perth Festival (February 2021). Photo by Chris Symes.

Lotterywest Creative Communities COVID Recovery Program

Supported by Lotterywest and delivered by DLGSC, the \$5 million Creative Communities COVID Recovery Program (the Program) aim is to utilise arts and culture as a catalyst for COVID-19 impact recovery for communities across the State.

The Program provides funding for artist-in-residence projects that engage communities and are delivered in partnership with artists and either a local government authority, local school, not-for-profit community organisations or not-for-profit community services organisations. It prioritises projects that engage children and their families, and young people in communities who are experiencing high levels of social, health and/or economic impacts due to COVID-19, have limited or low access to arts and cultural programs, are located in regional or remote Western Australia or reflect the diversity of the State.

The program opened on 1 September 2020 and DLGSC has funded 28 applications for just over \$1.3 million.

Regional Arts Resilience Grants

In response to the impacts of COVID-19 on the regional arts and culture sector, the Regional Arts Resilience Grants Program was developed to support creative development, community engagement and capacity-building projects in regional WA. Delivered by Regional Arts WA it offered grants of up to \$15,000 to regional artists, cultural practitioners, and arts and cultural organisations. Five funding rounds ran between July to December 2020, providing a total of 67 grants to artists and arts organisations across regional WA. It is estimated that over 74,000 participants and audiences were impacted by the investment as over 165 artists worked with their communities to develop creative solutions to restore confidence in towns, reduce isolation with residents, and future proof arts and cultural practice.

Public Regional Gallery Relief Fund

Administered by Art on the Move (AOTM), the Public Regional Gallery Relief Fund provided funding to public galleries impacted by COVID-19 restrictions. A total amount of \$179,666 was allocated between the Collie Art Gallery, Geraldton Regional Art Gallery, Tantabiddi Art Gallery, Katanning Public Art Gallery, Bunbury Regional Art Gallery, Goldfields Art Centre and Albany Town Hall. The fund enabled public regional galleries to undertake activities to support recovery such as the resuming of business activity or improvements to soft and physical infrastructure.

Selling WA to the World

This initiative is designed to improve the capability for performing arts companies to Live Stream / Record performances for consumption anywhere in WA or the world. The Perth Theatre Trust has been completing procurement of the equipment needed to Live Stream and Record, both within and outside their venues.

Small Business Development Corporation – Land Tax Assistance

In April 2020, DLGSC stepped up to assist the Small Business Development Corporation (SBDC) with the Land Tax Assistance for Landlords program. It was a great example of two agencies working together to deliver a Government COVID-19 support program, with DLGSC bringing its expertise in grants management with SBDC's expert knowledge of the small business sector. The program provided funding to landlords who waived a commercial tenant's rent. The program received 633 applications, 502 of which were approved for a total of just under \$2.5 million in support provided. While Culture and the Arts was the lead, staff from across DLGSC were co-opted into assessing the applications, with a new grant portal being established in record time, which was created by the Digital and Technology Services team.

Infrastructure

The Infrastructure business area is leading the delivery of two capital projects (valued at \$45 million), 17 funding agreements (valued at \$129 million) and a number business cases funded through the \$5.5 billion WA Recovery Plan.

Further information on these projects is detailed under agency performance.

Local Government

Local governments are playing an important role in the recovery from the COVID-19 pandemic, particularly in the reconnection of their communities. The State Government is working closely with local governments to support alignment with the WA Recovery Plan.

In 2020-21, DLGSC continued to support local governments and the community to manage the ongoing impact of COVID-19, with a focus on practical assistance with local government operational requirements and support for social and economic recovery.

The *Local Government Amendment (COVID-19 Response) Act 2020* provides for the Minister to modify or suspend provisions of the Act or Regulations due to consequences of the pandemic. During 2020-21, amendments were made to the *Local Government (COVID-19 Response) Order 2020* to enable local governments to hold electors' general and special meetings and continue to provide assistance to Western Australian ratepayers suffering financial hardship as a result of the pandemic.

Office of Multicultural Interests

Community Capital Works Fund

The Community Capital Works Fund program was announced in October 2020 as part of the State Government's COVID-19 recovery initiative to stimulate the economy and create immediate opportunities for local businesses in the building and construction sector. The program was delivered as a one-off competitive grant opportunity providing up to \$250,000 funding to CaLD communities in Western Australia to carry out capital works projects to

improve their existing facilities and enhance services to the community. Total funding of \$3 million was approved to support 28 projects

Indian COVID-19 Crisis Relief Fund

On 4 May 2021, the Premier announced an allocation of \$2 million in relief funding to support those directly impacted by the COVID-19 crisis in India. Administered as a grant program by OMI, the fund was open to Western Australian Indian community associations working in partnership with a registered Australian charity organisation already delivering COVID-19 crisis relief on-the-ground in India directly or through an affiliate organisation in India. The funding supported 12 organisations to deliver crisis relief activities in India such as the disbursement of medical equipment and consumables to hospitals and COVID-19 care centres, the delivery of community outreach and in-home care activities, and the supply of food relief to residents in regional or remote areas.

CaLD small business initiatives

In August 2020, in response to the impacts of COVID-19 on small businesses, OMI delivered a capacity building digital marketing workshop for culturally and linguistically diverse small business owners. Pursuant to this, OMI commissioned research to better understand the scope, challenges and other characteristics of CaLD owned small business in Western Australia. Making up almost 16% of Western Australian small businesses, the research found that CaLD business owners are making significant contributions in the business sector, creating jobs and niche markets, and diversifying the economy.

Community engagement

The OMI continued its engagement with community leaders, WA Police and the Australian Government Department of Home Affairs to identify and address issues arising from the advent of COVID-19 including instances of racial harassment.

OMI continued its engagement and communications with CaLD and faith communities to ensure that they could access WA specific COVID-19 information, understand physical distancing requirements and to identify opportunities to improve communication between government and CaLD communities. This included a Pacific Island Communities Network Forum, that provided an opportunity for representatives collectively discuss areas where support was required and to link with government agencies.

Also in April, OMI joined representatives from other DLGSC service areas to undertake initial consultations on Christmas Island and the Cocos Keeling Islands to inform development of a new Service Delivery Agreement with the Commonwealth Government. Key issues raised by communities included the impact of COVID-19 on the islands which has resulted in increased domestic tourism and impacted the delivery of essential services.

In May 2021, in partnership with the Departments of Health and Premier and Cabinet, OMI delivered online and face-to-face training sessions for CaLD community leaders to address misinformation and promote uptake of the COVID-19 vaccine. The sessions were well received, with 92% of attendees planning to run similar sessions for their communities.

Racing, Gaming and Liquor

The DLGSC issued 6788 occasional licences to 652 licensed premises to allow the sale of a limited amount of packaged liquor with a meal for takeaway or delivery. The occasional license application form was streamlined and no fees were payable, in recognition of the difficulties being experienced by businesses. Issuing these occasional licenses enabled licensees to 'sell off' excess stock that would otherwise have been written off due to the onset of snap lockdowns.

The DLGSC issued 20 Extended Trading Permits to increase the licensed area for existing premises to assist them with managing physical distancing restrictions, whilst maximising the number of patrons allowed on the premises. Again, the application form was streamlined and no fees were payable.

To support licensees through the impacts of the COVID 19 pandemic and to further assist them in the recovery, the Director of Liquor Licensing:

- Issued 6788 occasional licences to 652 licensed premises to allow the sale of a limited amount of packaged liquor with a meal for takeaway or delivery. The application form was streamlined and no fees were payable in recognition of the difficulties being experienced by businesses.
- Issued occasional licences to enable licensees to 'sell off' excess stock, or stock nearing its used-by-date instead of it being disposed of.
- Issued 20 Extended Trading Permits to increase the licensed area for existing premises to assist them with managing the physical distancing restrictions whilst maximising the number of patrons allowed on the premises. The application form and process were streamlined and no fees were payable in recognition of the difficulties being experienced by businesses.
- Approved applications to vary existing licence conditions to free up some restrictions and/or to reduce the overheads associated with operating the business. E.g., amending the crowd controller requirements to reduce the number of crowd controllers required on licensed premises in acknowledgement of the reduced capacity that venues were permitted.
- Refunded licensees \$2,702,160 worth of 2020 annual liquor licence fees; and application fees for events that were cancelled due to COVID.

Sport and Recreation

The DLGSC continued to implement the Back to Sport program funded by Lotterywest, which added \$4 million to the KidSport program to enable an additional 24,500 children to access financial support to return to sport. A \$500 subsidy to KidSport clubs was also available to assist in the re-engagement of participants and volunteers.

The State Government also delivered the Sport Development Fund program, administered by DLGSC. This program provided funding of up to \$40,000 for small to medium state sporting associations – which are predominantly managed by volunteers – to assist in staff appointments to run programs increasing participation or improving governance.

The DLGSC supported industry leaders and organisations through the provision of information, guidance and advice on COVID-19 in relation to sport and recreation activities, including State, National and International touring teams. Officers liaised with multiple external decision makers on sport and recreation relevant restrictions, including the Department of Premier and Cabinet, Department of Health and WA Police.

Corporate Services

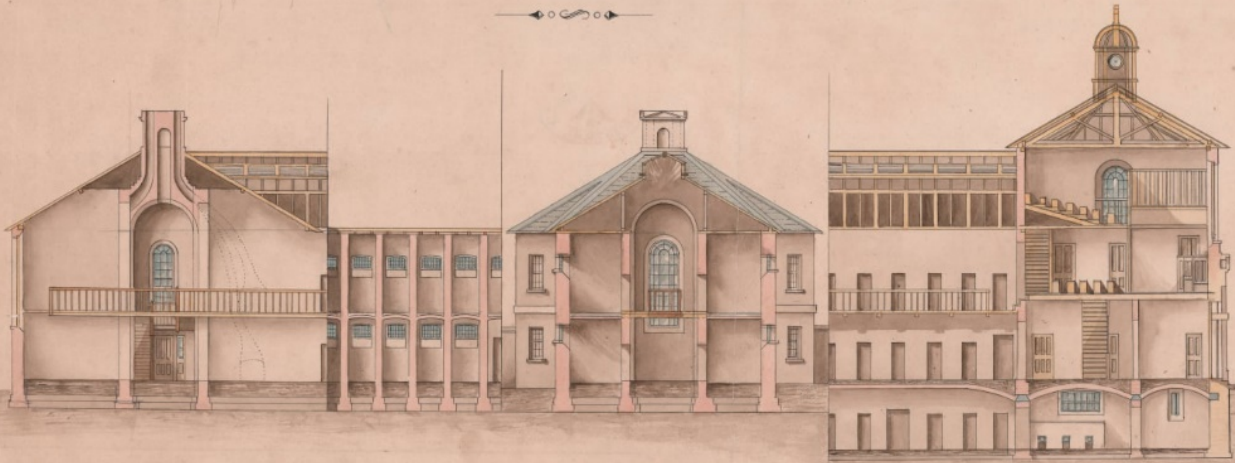
The DLGSC worked closely with the Department of Premier and Cabinet and the Pandemic Coordination Unit (PCU) regarding whole of government planning, coordination, communication and reporting. Several department staff were also seconded to the SPCC to provide further support.

The DLGSC implemented a number of strategies to support employees and the work of DLGSC including:

- Continual implementation of its pandemic plan to ensure continuity of services, reduced risk to staff and stakeholders, and protection of vulnerable workers.
- Protecting people in frontline roles by following Department of Health guidelines around social distancing within the workplace and ensuring all cleaning was performed in accordance with COVID-19 Environmental Cleaning for Workplaces guidance produced by the WA Department of Health.
- Finalising and introducing flexible working from home policy, procedures and assessment.
- Contributed to whole of government reporting on COVID–19 impact within DLGSC and on stocks of health supplies.
- Further developed remote working capability through continual deployment of multi-factor authentication and windows virtual desktop and the provision of ICT equipment such as surfaces, laptops and monitors which enabled the successful ability for staff to work from home during the lockdown, as required by government directives. During the lockdown 31 January to 5 February 2021, approx. 97% of staff, not on leave, were able to remain home and work.

True Copy from
Original No. 13, 1875

PROPOSED
NEW GAOL
PERTH, WA.



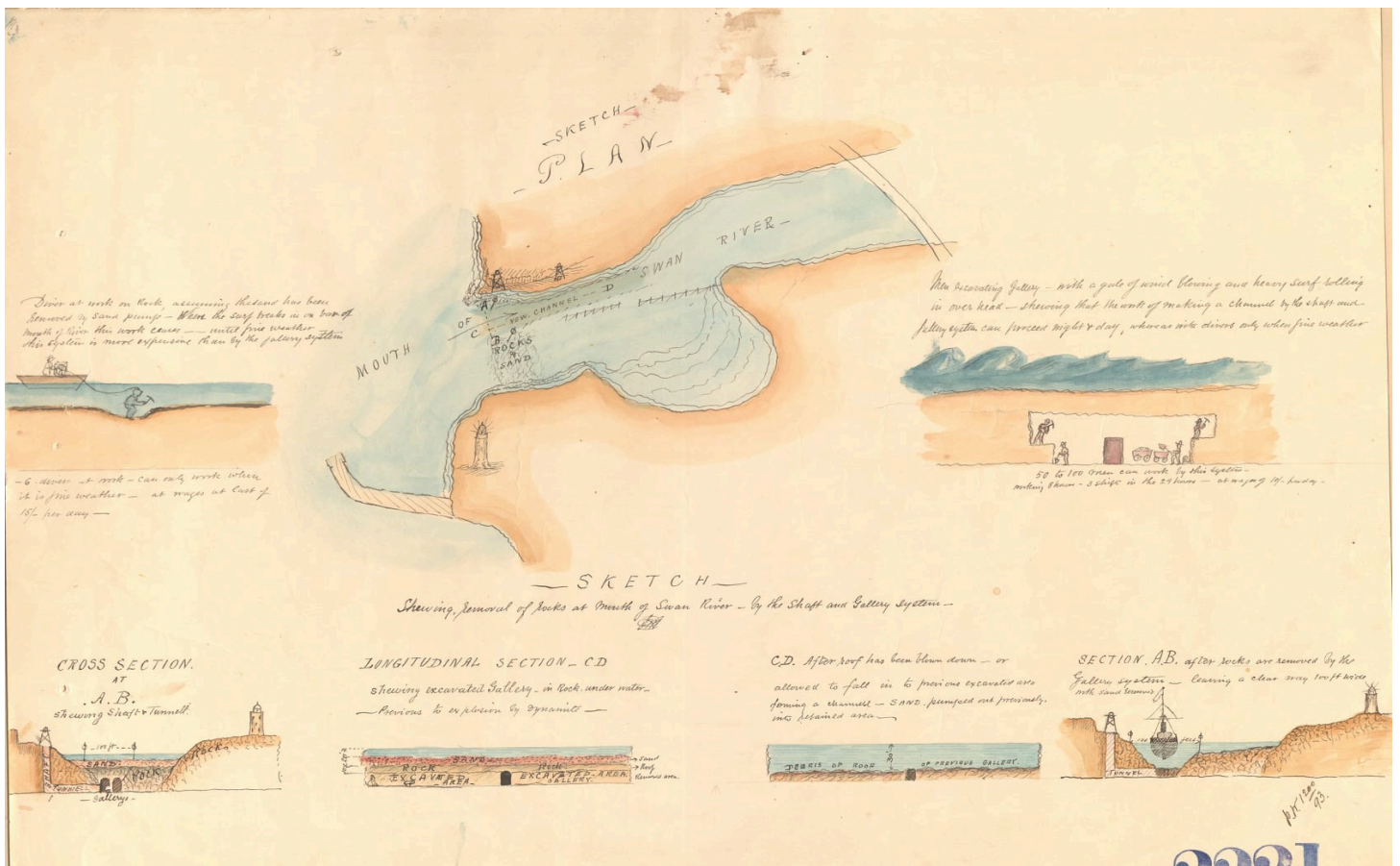
Public Works Office
Perth Dec 1868.

Section through Chapel, Corridor, Cells &c. - Wide Plan
Line AB.

(Hd) Richard Russell
Block of Works

129

Plans for (then) proposed gaol building in Perth. Cons 1647 Item 00129. Courtesy of State Records Office.



Fremantle Harbour Works. Cons 1647 Item 02221. Courtesy of State Records Office.

P.W.D. W.A. 2221



Agency performance

Service 1. Regulation and support of local government

Key achievements

Local Government Act Reform

Following consultation with community and sector stakeholders, and the passage of the *Local Government Legislation Amendment Act 2019*, further reforms were implemented in 2020-21 to support behaviour and corporate practices that reflect community expectations of individuals in publicly funded roles:

- Ethics and accountability – mandatory code of conduct for elected members, committee members and candidates, and a separate code of conduct for local government employees
- Best practice and procedural fairness – standards for Chief Executive Officer recruitment, performance review and early termination

Local Government Legislation Amendment Act 2019:



Model Code of Conduct Regulations developed and gazetted



Regulations for CEO recruitment, review and termination developed and gazetted



Increased availability of information to support transparency

Between August and September 2020, a Local Government Act Review Panel appointed by the then Minister for Local Government, the independent City of Perth Inquiry and a Parliamentary Select Committee Inquiry into Local Government each provided a report and recommendations in relation to local government in WA. These reports and further input from stakeholders will inform future reforms for local government.

In preparation for the 2021 Ordinary Elections across WA, the mandatory induction course for prospective candidates was fully revised and updated with new and additional information, including a summary of the reforms regarding codes of conduct and CEO standards. It is anticipated that the revised course will better assist individuals who may nominate as a candidate in a local election, and then be subsequently elected to represent their community as a council member.

Stop Puppy Farming

Following extensive consultation, the *Dog Amendment (Stop Puppy Farming) Bill 2020* (Bill) was introduced to Parliament in 2020 but was not passed before the Parliament was prorogued in December 2020 ahead of the State election in March 2021. Following the re-election of the McGowan Government, the Bill was re-introduced into the Legislative Assembly on 2 June 2021 and will be debated in the second half of 2021. Following the development of the supporting regulations, and the establishment of a centralised registration system for cats and dogs, the provisions of the Bill will be proclaimed.



Dog Amendment
(Stop Puppy
Farming) Bill 2021
re-introduced into the
Legislative Assembly
in June 2021



Combined review
of Cemeteries
Act 1986 and
Cremation Act
1929 commenced
October 2020



City of Perth
Inquiry Report
tabled in
Parliament in
August 2020



Local
Government Act
Review Panel
Report publicly
released in
August 2020

Cemeteries and Cremation Acts Review

In September 2020, the Minister for Health and the then Minister for Local Government announced a review of the *Cemeteries Act 1986* and the *Cremation Act 1929* (Review), with the aim of contributing to legislative reform that is responsive to community expectations and industry needs; and provides effective regulatory oversight of the interment sector in Western Australia.

The Review is being undertaken by DLGSC on behalf of the Minister for Local Government. Targeted engagement with key stakeholders, including industry focus groups, has commenced. The outputs of this consultation will inform a discussion paper for public comment, which is anticipated to be released in the second half of 2021.

Local Government (COVID-Response) Act 2020 passed by Parliament



Allowed public meetings to be held electronically during the pandemic



Changes to streamline financial management and procurement for local government



Ability for local governments to react appropriately to their community's needs during the pandemic. For example, the suspension of local laws to temporarily remove restrictions that may be beneficial to the community.

Support for Local Government

The DLGSC works closely with the sector on developing projects and programs which enable local governments to improve their processes and service delivery to the community.

In 2020-21, DLGSC met a key recommendation of the Office of the Auditor General in developing a risk analysis tool designed to identify local governments that could benefit from proactive intervention and support to fulfill their statutory obligations. This tool is being considered for implementation in 2021-22.

In 2020-21, DLGSC continued to support the Peer Support Program into regional local government areas. The program is a collaborative effort between DLGSC, Local Government Professionals WA and Local Government Integrated Planners Network.

The purpose of the program is to facilitate meaningful peer support to participating local governments to help improve the content and performance of their Integrated Planning and Reporting framework through regional collaboration and resource sharing. The program has been widely promoted with interest from across the State. As part of the program and in response to COVID-19 a Community Resilience Scorecard was developed.

The project has been funded by DLGSC with pro bono contributions from CATALYSE®, Local Government Professionals WA and local governments across Western Australia were invited to participate. The Scorecard was a state-wide collaboration to map community wellbeing, evaluate local government performance in response to COVID-19. The scorecard reached over 7600 West Australian residents over the age of 18 years old from 128 local governments, with results launched in August 2020 via webinar. The final report was dis-aggregated into ten Regional Development Commissions reports and provided a valuable place-based social lens of how the community is coping with current challenges and what they would like their local government to focus on.

The DLGSC also works with Local Government Professionals WA in a CEO Support Program that assists Local Government CEOs to be better equipped to deal with the challenges currently facing the sector.

Evaluation Framework and Toolkit for Community Development Services in local government

The DLGSC supported a project, in partnership with the University of Western Australia's Centre for Social Impact and Local Government Professionals - Community Development Network, to develop an evaluation framework and toolkit for community development services in Western Australian local government.

Local Government Making a Difference Award 2020

The Western Australian Regional Achievement and Community Awards are designed to encourage, acknowledge, and reward the valuable contributions individuals, communities and businesses are making throughout regional and rural Western Australia.

In 2020 DLGSC funded the Local Government-Making a Difference Award for the second time to recognise outstanding regional local governments working to get positive outcomes for the community, to acknowledge the tremendous contribution of local government in regional WA. The winner was Bindoon Library, a community hub in the Shire of Chittering, providing entertainment, education, support and information for its community of just more than 1000 people. Since 2016 the Bindoon Library has run activities, workshops and seminars around a series of theme months, driving up visits by 200%. The award recognises the Bindoon Library for its multiple collaborative efforts and adapting to continue its services during COVID-19 restrictions. All activities are free and aim to promote library services, activate the library space and build community connectivity. During COVID-19, they introduced a pick-up service for loans and took activities online.

Women in local government

The DLGSC supports the Australian Local Government Women's Association WA Branch to continue to run two programs, Standing Up, to increase numbers of women nominating for council and MentorNet, to build the capacity and capabilities of women currently elected to council. Standing Up develops women's networks with current elected members. It also provides campaign support and advice for women who decide to nominate. MentorNet, develops networks for women, to better inform female councillors' roles. Mentors come from large and small local governments, both country and metropolitan, and have a wide variety of interests and experience. It also enables women to engage in development opportunities.

Hand Ups Successful Participation in Local Government Decision-Making

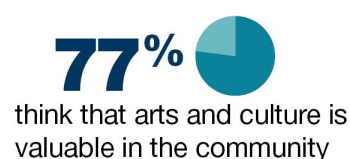
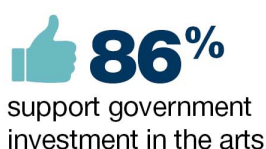
The DLGSC continues to fund research by the University of Western Australia and WALGA that establishes benchmark data about elected members in local government in Western Australia, following the 2019 Local Government Elections. The research will also determine the motivations to stand for new elected members and re-nominating members, which will allow trends to be monitored. COVID-19 has had some impacts on the project through disruption to UWA's operations and state-wide travel restrictions in 2020.

The project will collect longitudinal data over a four-year period.

Service 2. Cultural and Arts industry support

Key achievements – Culture and the Arts

In 2020-21 DLGSC distributed \$48.3 million in funding to bring a vibrant mix of arts and culture to Western Australian audiences. This included \$16.4 million to non-government organisations, \$5.6 million to individuals, groups and organisations through arts project grants, \$3.9 million through arts initiatives, \$6.9 million for Arts COVID recovery programs, \$8.5 million in Royalties for Regions (RfR) funding distributed through the Regional Arts and Culture Investment Program grants programs and the Regional Exhibition Touring Boost, \$3.1 million to Screenwest, and \$4 million in the RfR WA Screen Fund.



Regional Arts and Cultural Investment Program (RACIP)

The RACIP will deliver almost \$20 million over four years to regional WA. Through strategic investments, it will build capacity in the regions and contribute to liveability and vibrancy of regional communities. The program delivers support to a range of regional arts and cultural activity and the second stage of the four-year program was rolled out in 2020-2021.

Seven RACIP grants programs administered by DLGSC were delivered in 2020-2021. Playing WA, In the House and Made in WA supported the touring, presentation and development of performing arts in the regions. The Aboriginal Arts Commissioning Fund provided opportunities for Aboriginal artists to share stories through the development of new, large scale work. The Regional and Remote Festivals Fund supported regional festivals and contributed to cultural tourism in the regions. 35 grants were awarded across the seven programs, totalling over \$5.35 million in support.

As part of the establishment of RACIP's Community Participation and Inclusion Program, DADAA and the Centre for Stories will share in \$159,000 of funding for pilot projects to deliver arts and cultural activities with people from diverse backgrounds in regional WA.

RACIP key delivery partners include Regional Arts WA (RAWA), CircuitWest and the Aboriginal Art Centre Hub of WA (AACHWA). RAWA delivered the Regional Arts Empowerment and Employment Grants ensuring the continuity of grant funding for regional organisations and individuals delivering arts and cultural activities in their communities and the Next Level program which supports the creative and professional development for young emerging artists and arts workers based in regional WA. The state's regional

performing arts and entertainment centres were supported through business development and capacity building by CircuitWest. AACHWA delivered a program of business development to support Aboriginal arts centres including arts worker training.



Regional Exhibition Touring Boost (RETB)

Funded through Royalties for Regions, the RETB increases the number of visual arts touring exhibitions in the regions, regional access to the State Art Collection and opportunities for regional artists and public galleries. RETB is delivered in conjunction with key delivery partners ART ON THE MOVE (AOTM) and the Art Gallery of Western Australia (AGWA). Despite the impacts of COVID-19, the program has delivered several exhibitions, programs, and tours in 2020-2021.

Exhibition tour one - How Did I Get Here? concluded in late 2020, touring to the East Pilbara Art Centre and Carnarvon Library and Gallery. There Were Moments of Transformation, the second tour featuring 40 works from the State Art Collection, launched at Ningaloo Centre on 26 September 2020, and travelled to Goldfields Art Centre, Katanning Art Gallery, Collie Art Gallery and Geraldton Regional Art Gallery. Exhibition three- Peregrinations of a Citizen Botanist by artist Suzie Vickery is in production, launching in Esperance in late 2021. Exhibition four- The Alternative Archive launched at John Curtin Gallery (JCG) in May 2021 featuring over 40 regional artworks, with regional touring commencing next financial year. Planning and pre-production for the AGWA/Form partnership, Aboriginal Pilbara Survey commenced in 2020-21. In 2020-21 the RETB has also delivered employment and training opportunities for regional exhibition guides, and intensive skills development and networking opportunities for regional curators and arts workers.

Contemporary Music Fund (CMF)

The State Government continued its commitment to the Contemporary Music Fund (CMF) to support the contemporary music industry in WA. The CMF Grant Program provided total funding of \$589,970 to 42 successful applicants in the U15K and 15K+ categories, with funding going towards recording of music, business development, promotion, professional development and mentoring. As part of the CMF Targeted Initiatives, a total of \$150,000 in support was provided to Stompem Ground for a Broome Festival in late 2021 and to GirlsRock! Camps (WAM) to empower aspiring young female, trans and non-binary musicians and music professionals in the WA music industry. As part of the CMF Targeted Initiatives, support was provided to Safer Venues WA to prevent gender and sexually-based violence and harassment in music venues, to the Kimberley Stolen Generation for the Stompem Ground Festival to be delivered in late 2021, and to West Australian Music

(WAM) for the GirlsRock! program to empower young female and non-binary musicians and the WAM Regional Recording Programs.

Revealed

The annual Revealed suite of programs were successfully delivered by the Fremantle Art Centre in 2021. This included the Revealed Exhibition, Aboriginal Art Market, Aboriginal Artworker placement, Professional Development Program and Symposium. The Exhibition presented the works of 101 new and emerging WA Aboriginal Artists with 282 contemporary artworks exhibited spanning a huge range of styles and mediums including painting, weavings, textiles, photography, print media, neon, carving and sculptures. This year's Revealed Exhibition included the participation of 32 remote and regional Aboriginal Art Centres, in addition to the highest number of independent artists in the program's history. The Art Market was delivered online following the events cancellation due to COVID-19 in 2020. Sales generated across the Exhibition and Art Market totalled \$526,828, with sales including national and international buyers.

Connecting to Country Program

In 2020-21, DLGSC delivered the first of three years funding for the Connecting to Country Program. Connecting to Country supports projects that enable Western Australian Aboriginal people, communities and organisations to undertake on-Country trips that foster the intergenerational transfer of knowledge, preservation of culture and strengthening of communities. The program has proven to be successful in providing Aboriginal communities with autonomy to develop and lead initiatives that support the sustainability and maintenance of their culture. Of the twenty projects funded across the State in 2020-21, the majority describe Aboriginal Elders, youth and families coming together on-Country, some after many years away or without access to country, to participate in cultural camps. Through visits to significant sites, storytelling, dancing, song, traditional language, lore, exploring of traditional uses for plants, bush tucker and art, Elders as cultural knowledge holders have the opportunity to connect the next generation of cultural custodians and leaders to their country and culture by walking alongside them and teaching with on-Country resources supporting on country healing.

Virtual Reality Festival

The second edition of the Virtual Reality Festival election commitment, titled XR:WA took place in December 2020. The festival was rescheduled, and the delivery model was modified to adapt to COVID-19 restrictions. The 2020 festival featured 54 local, national and international speakers in person and online who represented a blend of business, industry, education, training, science, research, art, entertainment, social justice, funding and trade. The move toward providing a free event across five venues in the Perth Cultural Centre was a major asset in facilitating casual and passing attendance. The festival format includes a two-day conference and two-day showcase exhibition of over 50 exhibits.

This format shows markets in the educational, industrial, domestic and art and entertainment areas. In 2020 the commissioning of four experimental Virtual Reality short

films 'FourByFour', generated direct economic and industry employment of more than 50 arts professionals.

COVID-19 Audience Outlook Monitor

In 2020 the Audience Outlook Monitor commenced as a COVID related tracking study of audience sentiments during the pandemic in an Australian-first partnership between seven government agencies that includes DLGSC, and two research organisations Patternmakers (Sydney) and WolfBrown (USA).

The Audience Outlook Monitor was conducted bi-monthly during May, July and September 2020. The survey has been extended to continue in 2021 due to the ongoing impact of the pandemic on the arts and culture sector. A national report is produced at each phase followed by a State report.

In 2021 there are 11 Western Australian arts organisations and venues who have joined the study, including the National Performing Arts Partnership organisations, Arts Organisations Investment Program recipients, small to medium arts organisations and performing arts venues across the metropolitan and regional areas.

The COVID-19 Audience Outlook Monitor aggregates survey data in a freely available dashboard, to assist artists and cultural organisations of all kinds to inform decision making about planning and programming live events by understanding how audiences feel about attending arts and culture events again.

77% 

believe that the arts benefit the broader community, not just those that participate

67% 

agree that arts and culture creates a sense of community in WA

 **87%**

state the arts make them feel good

Western Australian Cultural Infrastructure Framework 2030+

The WA Cultural Infrastructure Framework 2030+, Western Australia's first ever roadmap for holistic cultural infrastructure planning and investment in the State, was released in December 2020. The framework outlines the principles for how considered planning of cultural infrastructure can drive participation in arts, culture and creative activities for all Western Australians, showcasing WA to the world.

Cultural infrastructure refers to physical infrastructure such as venues, collections and digital technology, but also includes the staff, volunteers and digital networks required to operate these spaces.

The framework was developed through extensive stakeholder consultation, a review of cultural planning practices and sustainable development goals from around the world. It also considered State planning frameworks and policy priorities such as Diversify WA.

It forms part of the Cultural Infrastructure Toolkit - a suite of resources that will assist decision makers to assess the cultural infrastructure needs and opportunities to support the State's growing population and economy. The toolkit includes:

- [WA Cultural Infrastructure Framework 2030+ Summary](#): outlines a roadmap for holistic cultural infrastructure planning and investment in the State until 2030 and beyond.
- [WA Cultural Infrastructure Framework 2030+](#): more detail on how the Framework can increase participation in arts, culture and creative activities for all Western Australians and showcase the State to the world.
- [WA Cultural Infrastructure Investment Guidelines](#): identifies outcomes for investing in cultural infrastructure, and can be used as a tool for robust, evidence-based assessment of cultural infrastructure proposals.
- [WA Cultural Infrastructure Map](#): displays the State's existing cultural infrastructure and can be used for future planning to grow WA's cultural engagement and creative economy.
- These resources enable a holistic approach for all stakeholders, including State, local and Commonwealth governments, the creative and cultural sector, private investors and the community.

Australian cultural & creative activity: A population & hotspot analysis

The aim of the research project is to investigate factors producing local and regional creative 'hotspots', which have well above average creative and innovative growth and potential. The project's hotspot reports are informed by statistical summaries drawn from a diverse range of data sources including the Australian Census, the Australian Business Register, IP Australia registration data, infrastructure availability lists and creative grants and rights payments.

Lead researchers from the project travelled to four of WA's creative hotspots: Geraldton, Busselton, Albany-Denmark and Fremantle to undertake interviews with local representatives from the creative industries. The Geraldton, Fremantle and Busselton reports have been published and the Albany-Denmark report is forthcoming.

This is an Australia Research Council Linkage project led by the Digital Media Research Centre at the Queensland University of Technology. The DLGSC is a partner organisation, along with Arts Queensland, Creative Victoria, Arts NSW, and Arts SA.

Key achievements - Aboriginal History WA

Aboriginal History Research Services (AHRS)

During the 2020-21 financial year, AHRS provided comprehensive responses to 322 Family History applications, 27 native title queries, 17 general research applications, 34 confirmation of birth requests, 17 Freedom of Information applications and 3 requests from the public trustee. The area also responded to 409 requests relating to Redress. AHRS responded to 829 requests in total. 39% of the total number of completed responses related to Family History applications and 51% of the total completed responses related to Redress (including Freedom of Information) requests. AHRS has responded to 5% of all applications received by the National Redress Scheme since it was established.



Wadjemup, the Land beyond the Shore

The DLGSC has completed a research project dedicated to the history of incarceration on Wadjemup (Rottnest Island). The project focuses on the period 1900 to the closure of the prison in 1931, with detailed information about the 391 Aboriginal prisoners (boys, men, and a woman) who were sent to the island during this time.

Hundreds of historical records have been examined to produce a comprehensive resource that is accessible through a culturally secure online database. Information about each person's ancestral linkage, date and place of birth and death, as well as details on their time spent on Wadjemup and their lives after their release has been included. Never before seen photographs are also available. The project was undertaken in consultation with descendants of the prisoners as well as relevant State Government agencies, Prescribed Bodies Corporate, the Rottnest Island Authority, key Aboriginal organisations, and other statutory bodies. This is a significant resource for Aboriginal people seeking to establish family connections to the former prison and more broadly adds to the historical archive of Western Australia.

Historical Agricultural and Pastoral Leases: Applications by Aboriginal People throughout Western Australia 1887-1933

A unique project acknowledging the part that Aboriginal farmers and their families have played in the agricultural development of Western Australia has been completed. The land lease database identifies more than 440 leases and is searchable by name, location, and application type and will be available on DLGSC website. Mapping software identifies the original blocks of land and includes a visual of the lease locations. Thousands of historical documents have been reviewed and discussions held with descendants to gather the data. The project will assist Aboriginal people to re-establish links to family through archival and

genealogical research as well as providing an in-depth understanding of the shared history of Western Australia.

Mount Margaret Mission Child Crayon Drawings: 100 Years On

The year 2021 marks the centenary of the establishment of the Mount Margaret Mission, a site of great historical importance to Aboriginal people throughout the Goldfields region - many of whom have continuing family connections to the area. For over half a century, between 1921-1975, Aboriginal children were sent to live in Mount Margaret Mission. Some were admitted under government policies that sought to remove Aboriginal children from their families and communities. Other children were placed in the Mission by their families due to the disadvantage that they faced. There were also people who chose to live at Mount Margaret where their children attended the school. To acknowledge this significant milestone and important part of our history, DLGSC has consulted with the Mount Margaret community to publish a commemorative book featuring unseen crayon drawings from 29 children who were attending the school in 1939.

Improving access to records - Indexing of AHWA records

AHWA is undertaking the ongoing systematic indexing of the contents and listings of historic records to continue to improve efficiency of internal operations and to increase access to information within departmental files.

- 300 family history files were created, indexed, and digitised to improve the efficiency of responding to applications. Each file contains important records that relate to ancestral information of Aboriginal families in Western Australia.
- An index of archival records managed by AHWA relating to Aboriginal Missions and institutions in WA has been completed.
- A digital research index of all Aboriginal Personal History Cards is being produced and will assist in reducing response time.

Community engagement - AHWA Metropolitan and regional information sessions

The DLGSC partners with the Aboriginal community to provide information and assistance to access historical ancestral records. AHWA and the State Library of WA (SLWA) continue to provide regular joint family history information sessions in Perth and Bunbury. Information sessions included representatives from government and non-government agencies. Live streamed presentations have also been utilised to share information about the AHWA services. An open community session during Reconciliation Week (27 May – 3 June 2021) attracted nearly 200 participants.

Throughout the year, AHWA has linked with key Aboriginal and non-Aboriginal organisations, including the Australian Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS), South Australia Museum, National Archives of Australia, Yorgum Healing Services, Kimberley Stolen Generation Aboriginal Corporation, and Aboriginal language centres and art centres.

In November and December 2020, AHWA completed a series of community information sessions in 11 towns within the Goldfields, Wheatbelt, Southwest, Midwest, and Great Southern regions of Western Australia. The primary purpose was to engage with regional communities and provide details about AHWA services.

In June 2021, AHWA teams visited the Kimberley, Goldfields and Geraldton to work with the regional DLGSC team for a week to engage with Aboriginal communities. A series of information sessions were held in Kalgoorlie, Leonora, Laverton, Geraldton, Broome, Fitzroy Crossing and Derby. The sessions included participants from a broad range of disciplines and community groups. Following the session in Derby, the Kimberley Aboriginal Medical Service Council Board requested extra hard copies of the resources so that they can be distributed to all Aboriginal Medical Services in the region to assist with the implementation of their healing programs.

The information sessions were very well received and generated considerable interest in the services that AHWA provides.

A key focus of AHWA's work is engagement with the Aboriginal community which includes home visits as required and with permission. Conversations detailed personal recollections of life, family and community experiences that share invaluable information and has added to the archives of the unit.



AHWA presentation at the Kimberley Aboriginal Medical Services.

Key achievements - Office of Multicultural Interests

Western Australian Multicultural Awards 2021

Over 200 people from diverse communities and organisations attended the Western Australian Multicultural Awards 2021 night at the Optus Stadium on Thursday 18 March 2021. The awards were established to acknowledge and celebrate the achievements of Western Australians who have accomplished outstanding work in advancing multiculturalism. recognise outstanding contributions made by people and organisations who promote and strengthen WA's multicultural community. The event was a main feature of Harmony Week 2021.

Community Capital Works Fund



India COVID-19 Crisis Relief Fund



The 2020 Awards presentation was scheduled to take place in March 2020 but due to the COVID-19 pandemic, the event was postponed until 2021. High profile lawyer and human rights advocate Nyadol Nyuon provided the keynote address.

The eight categories recognised individuals, businesses, media, local governments and community service organisations. In addition, Russell Raymond OAM and Olga Ramasamy OAM, who passed away in 2019 and 2020, respectively, were recognised as two pioneers of multicultural services in WA. The Laksiri Jayasuriya Lifetime Achievement Award went to Ramdas Sankaran, OAM.

Western Australian Multicultural Policy Framework

Implementation of the Western Australian Multicultural Policy Framework (WAMPF) across the WA public sector saw agencies embrace the Framework. As at 30 June 2021, 49 WA public sector agencies had developed and submitted Multicultural Plans to the Minister for Citizenship and Multicultural Interests. Strategies, measures and key performance indicators identified in multicultural plans will ensure Western Australians from CaLD backgrounds have opportunities to access services and participate equitably in every aspect of our civic, social, economic and cultural life.

The Office of Multicultural Interests (OMI) is committed to engaging with agencies, providing advice in relation to multicultural plans as well as support for their implementation. A WAMPF community of practice was established to support agencies with their implementation efforts. The network highlights and encourages partnerships, provides information and shares models of positive work being done across the sector.

Western Australian Language Services Policy

The Western Australian Language Services Policy 2020 was officially released by the Minister of Citizenship and Multicultural Interests on 10 November 2020. The policy aims to ensure equitable access to Western Australian public sector services through the provision of language services.

The policy and new guidelines and fact sheets replace the 2014 edition and come with a range of easy-to-access information sheets. The policy was promoted through interagency networks, on social media and through the implementation of the Western Australian Multicultural Policy Framework as WA public agencies developed their multicultural plans.

Diverse WA update

In the first year:

126 registered agencies

Completion rate increase

43% to **99%**

Diverse WA update

OMI's Diverse WA online cultural competency training program was updated with technical and content improvements. An online training portal hosted by DLGSC was established, and content updated to focus on raising cultural awareness, building intercultural understanding, and interpreting and translation services.

The new portal went live on 8 October 2020 and was extensively promoted across the WA public sector as part of workforce training/development. Since the update, there have been more than 1614 registered users from 126 registered agencies. The training completion rate has significantly increased from 43% to 99% for the cultural competency module and to more than 84% for the language services module.

Search Diversity WA

 **86**
birthplaces

 **80**
languages

 **45**
ancestries

 **24**
religions

Search Diversity WA

OMI's Search Diversity WA online search facility detailing the demographic, cultural and socioeconomic data of Western Australians was updated with an additional 40 birthplaces, 16 languages, four ancestries and a Western Australian overview.

The website includes profiles of all WA electoral divisions and local government areas and now contains data for 86 birthplaces, 80 languages, 45 ancestries and 24 religions.



OMI Multicultural Awards 2021.

Service 3. Asset and infrastructure support services to client agencies

The DLGSC provides centralised infrastructure services and maintains State owned cultural infrastructure on behalf of the cultural statutory authorities.

The DLGSC also provides strategic policy, leadership and funding support to local government to promote and guide the development of sport and recreation infrastructure.

The DLGSC delivers the Community Sporting and Recreation Facilities Fund, State Sporting Infrastructure Fund and a range of infrastructure related election commitments.



Key achievements

WA Recovery Plan

Perth Concert Hall redevelopment

The \$42 million Perth Concert Hall project has been allocated \$30 million of State Government funding through the WA Recovery Plan and an additional \$12 million in Australian Government funding through the Perth City Deal.

The DLGSC is working closely with the Perth Theatre Trust, West Australian Symphony Orchestra (WASO) and the Department of Finance to deliver the project.

The redevelopment of Perth Concert Hall will improve the functionality and operational performance of the State's premier Concert Hall, activate the precinct, and provide a home for the WASO.

It is anticipated that the project will be completed in 2025.

His Majesty's Theatre – Stage 3

Stage 3 of the redevelopment of His Majesty's Theatre is a \$15 million commitment towards the reconstruction of the heritage balconies.

His Majesty's Theatre is included in the State Register of Heritage Places in recognition of its importance to the cultural fabric of Western Australia. In 2018, a proposal for extensive redevelopment and refurbishment works to conserve the theatre's rich heritage fabric and maintain its reputation as a premium cultural venue was developed.

Stages 1 and 2 of the restoration works were carried out in 2018 and 2019. Stage 3 will reinstate the verandah and balconies to the building façade to match the original architectural features that were removed in 1953.

Reconstruction of the heritage balconies will improve patron amenities and re-establish His Majesty's as a cultural icon.

In April 2021, a contract for construction management services was awarded to Built through a competitive market process. The project is due to for completion in 2022.

State Football Centre

In June 2020, the State Government announced that it would match the Australian Government's \$16.25 million investment for the development of the State Football (Soccer) Centre at Queens Park Open Space in the City of Canning.

The State Football Centre will be a home for Football West's day-to-day administration and include training facilities and playing fields to support grassroots, community and high-performance football programs.

The project will be delivered in two stages: forward works; and a main works package. Planning and environmental approvals were obtained in early 2021 and the forward works package was awarded in April 2021. The contractor took possession of the site in May 2021. The main works are scheduled to commence on site in early 2022.

The State Football Centre is scheduled for completion mid-2023, in time for the 2023 FIFA Women's World Cup, enabling it to be used as a training and warm-up venue in support of the tournament.

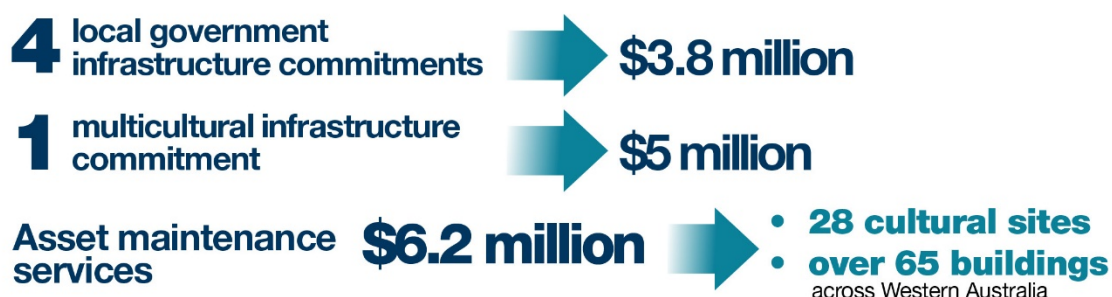


State Football Centre. Artist impression by Carabiner Architects.

Screen production facility

On 19 August 2020, to support the State's COVID-19 recovery, the Minister for Culture and the Arts released a market-led proposal to invite proposals from the private sector to build, locate and operate a screen production facility in Western Australia.

As the lead (client) agency, DLGSC is working with the Department of Finance to deliver the market-led proposal.



Funding agreements

The DLGSC is responsible for funding agreements for the delivery of 16 sport and community infrastructure projects totaling \$126.2 million. These projects, which will help drive WA's economic and social recovery from the pandemic across Western Australia, are being managed through financial assistance agreements with the recipients.

The projects are listed below:

- WACA ground redevelopment (\$30 million)
- Mundaring Kiernan Park recreation precinct (\$20 million)
- Alkimos swimming pool (\$10 million)
- Aqua Jetty (Stage 2) (\$10 million)
- Baldivis indoor recreation centre (\$10 million)
- Dalyellup multipurpose centre, including youth facility and library (\$8 million)
- Maccabi WA Inc Jewish community centre (\$6 million)
- Donnybrook and districts sporting and recreation precinct (\$6 million)
- Bunbury Hands Oval rebuild the pavilion (\$5 million)
- Lesmurdie Ray Owen reserve (\$5 million)
- Recreational camps revitalisation (\$4.9 million)
- Kununurra water playground (\$3.2 million)
- Landsdale youth hub (\$3 million)

- Kingsway regional sporting complex (\$2.67 million)
- Ellenbrook youth centre (\$1.86 million)
- Warradale community centre expansion (\$0.6 million)

Additional funding for the State Sporting Infrastructure Fund

The State Sporting Infrastructure Fund baseline budget is \$2 million each year. In 2020-2021, funding was increased by \$2 million through the WA Recovery Plan.

These funds were allocated to delivery of eleven capital projects through financial assistance agreements with state sporting associations, and the development of three business cases.

Progressed delivery:

WA Museum Perth
Boola Bardip

\$400 million

His Majesty's
Theatre Stage 3

\$15 million

WA Art Gallery
Elevate project

\$11.8 million

State Football
Centre

\$32.5 million

Business case for the future service delivery requirements of the State Library of Western Australia

The need to identify and assess the current and future service delivery requirements of the State Library of Western Australia has arisen as a result of recent developments in how people access and apply information and the perceived limitations of the Alexander Library building.

In December 2020, the State Government approved WA Recovery Plan funding for the preparation of a business case to identify the future service delivery requirements of the State Library.

Development of the business case commenced in January 2021 and is due to be completed in late 2021.

Leading the delivery of two Perth City Deal projects and one funding agreement

Perth Cultural Centre
rejuvenation project

\$20 million

Perth Concert Hall
redevelopment project

\$42 million

WACA ground
redevelopment

\$30 million

Perth City Deal^{1,2}

Announced on 20 September 2020, the Perth City Deal is a \$1.5 billion, ten-year partnership between the Australian Government, the State Government and the City of Perth. It aims to unlock economic benefits and opportunities for Perth's central city, re-energise Perth and bring government and private investment into the CBD.

The DLGSC is leading the delivery of two Perth City Deal projects and one funding agreement.

Perth Cultural Centre rejuvenation project

The Perth Cultural Centre rejuvenation project forms part of the \$1.5 billion Perth City Deal announced in September 2020. The \$20 million project consists of three distinct elements with interdependencies: masterplan; business case; and capital works.

The masterplan will deliver a holistic plan that binds the strategic intent and vision for the precinct consolidating and building on its role as the cultural heart of the city. Delivery of the masterplan element is being overseen by the Cultural Precinct Taskforce.

In conjunction with the masterplan, a business case will define the level of investment required, and options for delivery. It will ensure the project takes full advantage of opportunities to deliver the vision as they become available. Both the masterplan and business case are anticipated to be completed in the final quarter of 2021.

Included in the \$20 million project is the initial upgrade (first stage) of the Perth Cultural Centre. This will improve the amenity, functionality and security of the precinct, focused towards increasing tourism and visitation numbers, which supports the diversification of the economy, creates jobs and develops business opportunities.

The scope of works to be delivered as part of the Stage 1 capital works package will be consistent with the long-term vision for the Perth Cultural Centre.

Works are anticipated to commence in 2022 and are scheduled for completion in 2024.

Perth Concert Hall redevelopment project

As noted above, the \$42 million Perth Concert Hall project has \$30 million through the WA Recovery Plan and an additional \$12 million in Australian Government funding through the Perth City Deal.

It is anticipated that the project will be completed in 2025.

¹ <https://www.infrastructure.gov.au/cities/city-deals/perth/>

² <https://www.infrastructure.gov.au/cities/city-deals/perth/files/perth-city-deal.pdf>

WACA ground redevelopment (\$30 million)

Through the Perth City Deal, the Commonwealth and State Governments have committed \$30 million each to the WACA ground redevelopment project. The State Government's contribution is part of the WA Recovery Plan.

The DLGSC is providing technical advice to the WACA in relation to the design and delivery of the project.

Delivery of election commitments

The infrastructure business area is delivering election commitments across the local government, culture and the arts, multicultural interests, and sport and recreation portfolio areas. These include:

Screen production facility

The State Government has committed to the investment of \$100 million to build a state-of-the-art film studio and screen production facility at Victoria Quay in Fremantle.

A further \$20 million was promised for a film production and attraction fund to leverage the Commonwealth Government's \$400 million film location fund.

Home Fire Creative Industries Pty Ltd has been invited to stage three of the market-led proposal processes, including due diligence and negotiations between the parties.

As the lead (client) agency, DLGSC is working with the Department of Finance and Home Fire Creative Industries Pty Ltd to deliver the market-led proposal.

Aboriginal cultural centre

The State Government has committed \$50 million seed funding for the development of an Aboriginal cultural centre.

The DLGSC is working closely with the Department of the Premier and Cabinet to progress the initial planning for the Centre.

Local commitments

The Infrastructure business area is delivering 152 election commitments through funding agreements in the local government, sport and recreation, and multicultural interest portfolio areas.

There are 111 local sport and recreation infrastructure commitments (\$10.51 million) and 36 large sport and recreation infrastructure commitments (\$110.25 million). In addition, the Infrastructure business area is delivering four local government infrastructure commitments (\$3.8 million) and one multicultural infrastructure commitment (\$5 million).

Asset maintenance program

The DLGSC provides asset maintenance services to 28 cultural sites and over 65 buildings across Western Australia, from Carnarvon to Albany.

These buildings, the majority of which are heritage listed, are used for the exhibition and safe storage of the State's cultural and arts collections, performing arts, conservation and research.

State Sporting Infrastructure Fund

The State Sporting Infrastructure Fund provides funding for state sporting facilities managed and/or operated by state sporting associations towards planning, ongoing maintenance and upgrades that are less than \$10 million. Projects over \$10 million are considered in line with the Department of Treasury's Strategic Asset Management Framework and the State Government's budget process.

Projects proposed for funding are identified and prioritised through the State Sporting Infrastructure Plan. Proposals in this category are included in DLGSC's strategic asset plan.

In 2020-21, 11 sporting associations received funding for 11 projects.

Community Sporting and Recreation Facilities Fund (CSRFF)

The Community Sporting and Recreation Facilities fund is a \$12.5 million program that provides financial assistance to community groups and local government authorities to develop community sport and recreation infrastructure.

The program aims to increase participation in sport and recreation, with an emphasis on physical activity, through rational development of sustainable, good quality, well designed and well-utilised facilities.

There were 90 projects approved for 2020-2021 worth over \$12.8 million.

Service 4. Regulation of the gambling and liquor industries

Key achievements

The Course in Management of Licensed Premises was recertified through to 31 December 2025. The mandatory unit of this course is approved by the Director of Liquor Licensing as the legislative training requirement that all Unrestricted Approved Managers and Licensees must obtain as per s33 of the *Liquor Control Act 1988*.

Small Business Friendly Approvals Program

The DLGSC partnered with the Small Business Development Corporation, taking part in a series of workshops which reviewed issues faced by licence applicants and developed strategies to deliver business transformation and enhance the customer experience. Recommendations were developed to streamline application and approval processes.

The recommendations resulting from the project are currently under consideration.

Banned Drinkers Register

The DLGSC has worked with the liquor industry to implement a Banned Drinkers Register (BDR) trial in the Pilbara region. The BDR incorporates a system to identify persons who are not permitted to purchase liquor and notifies the licensee accordingly.

The trial is intended to provide benefits including better targeting of individuals who abuse alcohol to access support services, informing licensees where barring or prohibitions are in place and as a complementary measure to other harm reduction strategies.

The trial commenced in the Pilbara region in December 2020 and licensees are participating on a voluntary basis over a two-year period. An evaluation of the effectiveness of the BDR will be undertaken by the University of Western Australia.

In May 2021 a further trial was launched in the Kimberley region. The Kimberley trial will incorporate a BDR and a Takeaway Alcohol Management System (TAMS).

The TAMS component monitors daily purchases by individual customers and can be used to prevent purchases above any daily limits imposed by liquor restrictions within a locality.

The DGLSC is also working with Scantek on the development of a mobile BDR/TAMS application that can be used on smart devices such as mobile phones and tablets. The mobile application is expected to provide greater flexibility for licensees and will provide consistent levels of privacy and security as fixed scanning units.

Section 175 regulations

A number of Western Australian remote communities continue to explore methods to reduce the level of harm caused due to the use of liquor

In this regard, section 175(1a) of the *Liquor Control Act 1988* enables the Governor, on the recommendation of the Minister, to declare an area of the State a restricted area that prohibits the bringing in, possession and consumption of liquor in the declared area. If a person commits an offence against the regulations the penalties are between \$2,000 and \$5,000. This is currently the State Government's preferred legislative mechanism for alcohol management in remote Aboriginal communities.

In 2020-21 DLGSC assisted 2 communities to renew existing declarations under section 175 of the Act. The total number of communities that are now subject to declarations under section 175 of the *Liquor Control Act 1988* is 27.

Gaming Community Trust Grants

The Gaming Community Trust is credited with funds derived from unclaimed winnings from Crown casino and community gaming and the Trust makes recommendations to the Minister for Racing and Gaming for grants that will benefit the community.

The Director General of DLGSC holds the position of Chairman in an *ex-officio* capacity with departmental staff providing the administrative support via acceptance of grant applications, preparation of agenda items for the consideration of members and upon receipt of Ministerial approval, grant management.

In 2020-21, applications from the following organisations were approved to receive Trust funding:

- Pinjarra Community Men's Shed received \$66,343 to construct additions to its existing premises.
- Shark Bay Community Hub received \$110,287 to purchase and install a shed in Denham to be utilised by local community groups.
- Yawuru Jarndu Aboriginal Corporation received \$15,078 to complete the fit-out of its workshop and art studio to enable art to be displayed and supplies stored appropriately.
- Broome Basketball Association received \$29,922 towards constructing and equipping a storage shed.
- No Limits Perth (a not-for-profit charity that assists people experiencing homelessness and financial hardship) has been approved to receive \$300,000 towards the purchase of a premises.
- Family Planning Association of WA received \$265,631 to fund the "Safe to Tell" program to conduct a comprehensive education and training program on family and domestic violence to primary health professionals in Perth.
- Clubs WA received \$352,180 to fund the Club Kickstarter Recovery Program to provide training, mentoring and information to regional clubs to assist them to recover from the negative impacts of COVID-19.
- Starick Services Inc received \$64,000 to develop an early intervention service delivery model that incorporates occupational therapy and speech pathology services.

Service 5. Sport and recreation industry support

The DLGSC provides leadership and support for organisations and personnel delivering sport and recreation state-wide, from grassroots participation to the elite level, through advice and funding support. By building on the existing capabilities of individuals and organisations, DLGSC enables them to operate at their best and provide quality opportunities for participation in sport and recreation.

This is achieved through funding, resources and advice to state sporting associations, community organisations and local governments. The DLGSC proactively engages with the sector to determine and implement strategic responses to current and emerging issues, as well as reviewing DLGSC's programs and services.

Key achievements

Strategic Funding Review

In May 2019, a Strategic Funding Review of the Western Australian sport and recreation industry was finalised. The review involved considerable industry consultation over the previous 14 months. The review contained 22 findings and 12 recommendations and focuses on ensuring DLGSC's funding programs are effective in supporting the industry. It also examined areas for improvement in how DLGSC conducts business to simplify its requirements and reduce the administrative burden on smaller community organisations.

The review was completed in November 2020 with all recommendations implemented.

An outcome of the review was the development of a new process to recognise peak bodies for the sport and recreation Industry. This process complements the process for recognising state sporting associations. In 2020-21 the following organisations were formally recognised as either a peak body or a state sporting association (SSA):

- SportWest (Peak Body)
- Outdoors WA (Peak Body)
- Parks and Leisure Australia (WA) (Peak Body)
- Royal Life Saving Society of WA (Peak Body)
- WestCycle (Peak Body)
- Speedway Commission of WA (SSA)
- Motorsport Australia (SSA)
- Riding for the Disabled Association of WA (SSA)
- Rebound WA Inc (wheelchair rugby) (SSA)
- Sport Climbing Western Australia Inc (SSA)
- Deaf Sports Australia Federation Ltd (WA Deaf Recreation Association) (SSA)

Women in leadership

The State Government established a target of 50% representation of women on executive boards and committees of State governing bodies. The DLGSC continues to support sport and recreation industry organisations to achieve this target and address the gender diversity imbalance in leadership positions. This support included the delivery of governance training, the development of the Gender Diversity Case for Change Report, development of targeted organisational specific achievement plans, and online training videos outlining the economic, cultural and social benefits when a more balanced leadership structure is implemented. State sporting associations have until June 2022 to reach the target. Since the introduction of the targets, 52% of organisations have achieved them, representing an increase of 27% from 2019-20.

Partnerships with Healthway (Targeted Participation Program and Innovation Challenge Program)

In partnership with Healthway, DLGSC has delivered the Targeted Participation Program (TPP). Focusing on low participation groups, the program has enabled organisations to promote participation, healthy lifestyles and the active engagement of Western Australian communities in sport and recreation. In 2020-21 the program was deferred to enable the 2019–20 recipients to deliver their programs. Instead, an additional TPP round of up to \$5,000 for small projects was granted to 23 community organisations.

Healthway and DLGSC also delivered the Innovation Challenge Program. This invited organisations to propose innovative ways to increase physical participation in the community through technology or in other visionary ways. Ten organisations received more than \$840,000 (\$590,000 from Healthway and \$250,000 from DLGSC).

KidSport

The long-running partnership with local government and the community continued to deliver a streamlined, consistent and accessible KidSport program. The highly successful program has proved pivotal for giving kids access to play sport when they might otherwise have not been able to because of financial constraints.

In the last 12 months, 29,355 KidSport vouchers were approved, which equated to \$4,058,063 going directly to eligible community sport and recreation clubs. Regional children received 10,292 vouchers, resulting in \$1,298,070 worth of support for community sporting clubs, which are the heart of many regional cities and towns.

KidSport had positive demand from diverse sectors of our community, including more than 4,300 Aboriginal recipients (17%), more than 1,600 kids from the Culturally and Linguistically Diverse community and 1,900 with a disability.

Significant changes to KidSport were implemented at the start of 2021 and families can now use their vouchers to access swimming lessons at approved swim schools.

Fifty-two swim schools have been registered and approved, giving 1,158 children access to swimming lessons through \$168,014 in funding.

The Lotterywest Back to Sport COVID-19 Relief Program provided funding to ensure all eligible children could access KidSport and return to sport. The program included a Club Support Subsidy to assist KidSport approved clubs with volunteer support and engagement, the purchase of additional equipment to support vulnerable participants and enable the club environment to remain COVID safe. This one-off \$500 subsidy was accessed by 1,080 clubs, which saw \$540,000 distributed to community sporting clubs and associations.

To support families and clubs to reconnect through sport in 2021, KidSport vouchers have also been doubled with support from the Lotterywest Back to Sport COVID-19 Relief Program. In 2021, all eligible children will have access to two \$150 KidSport vouchers, with the second voucher available from 1 July 2021.



CONNECT Kids

CONNECT Kids provides access to sport participation where a pre-existing club structure is not readily available. Pilot programs with regional community organisations delivered outcomes in the Pilbara, Kimberley, Mid West and Gascoyne enabling team based opportunities and engaging 460 children who did not have established links to local sports.

Equip-Me for Sport

The Equip-Me for Sport partnership with Fair Game and the City of Gosnells provided second-hand sports equipment to low-income families living in the City of Gosnells. During the pilot program in 2020-21, more than 800 pieces of sporting equipment were delivered to 245 children in two rounds.

Learning and development programs

The DLGSC continued to deliver a range of learning and development opportunities for state sporting associations and community organisations. The opportunities for community organisations are delivered through the Every Club program and grant scheme. Member Protection Information Officer training and Dealing with Conflict and Difficult People workshops were also provided across Western Australia.

Training and professional development for state sporting associations focused on governance, risk, workforce development, event management, leadership for women, executive management and human resource management.

The 2020-21 highlights included:

- Women in Leadership Program including coaching circles, governance and executive leadership.
- Governance and Applied Risk Management courses.
- Workforce Development Program in partnership with the Australian Institute of Management.
- Human Resource Advisory Service.
- Board survey and governance evaluation.
- Business workshops for state sporting associations and clubs.
- Every Club networks and forums.

To support the delivery of these programs, consultation with the sport and recreation industry, has developed the Industry Development Framework and Every Club Implementation Plan. A Learning and Development Advisory Group has been established to assist with implementing the framework and ensuring the training and education needs of the sport and recreation industry are met.

Trails

The DLGSC works collaboratively to facilitate outcomes that support safe inclusive participation and leadership in the planning, construction and maintenance of the State trails network. Since the launch of the WA Hiking Strategy, DLGSC has worked with agency stakeholders, local governments and community organisations to develop projects consistent with the strategy and the COVID-19 addendum.

Fourteen projects were funded that support inclusivity, entry level experiences and the development of people-led hiking activities. A total of \$153,205 was provided for these projects across the State, including an Aboriginal guiding program supported by elders, TAFE and the Shire of Harvey.

The DLGSC continues to work collaboratively with other key agencies to maintain the strategic direction of the trails industry. This included awarding contracts for the development of a new mountain bike strategy and renewing the WA Strategic Trails Blueprint. A new training framework initiative has also been undertaken to provide a template for consistent skills development in the planning, construction and maintenance of trails. The framework will suit local government staff, Aboriginal ranger groups and volunteer enthusiasts.

The DLGSC worked with stakeholders to prioritise and fund five trails planning projects in the Wheatbelt, Gascoyne and Great Southern regions. Community engagement at a regional level continued with the hosting of the December 2020 Trails Forum in Dwellingup together with DBCA and the Shire of Murray.

Wheatbelt provision of community sport and regional sport delivery

In partnership with Hockey WA, Netball WA and West Australian Football Commission, DLGSC has worked with identified Wheatbelt communities around non-traditional fixturing models and modified sports formats. Existing sporting boundaries and fixturing models were also examined. This resulted in the amalgamation of sports fixturing (Australian rules football, netball and hockey). Wheatbelt clubs and associations worked collaboratively to consider and implement community sport models and provide locally significant solutions through community leadership, sustainable and efficient governance principles, evidence-based decision making, innovative thinking and collaborative planning.

Women in Sport Forum – Making Her Mark

The DLGSC partnered with Garnduwa to deliver a women's sport forum that included training and development for key volunteers from around the Kimberley. The forum brought together female sporting leaders from across the region and included two days of panel discussions, workshops and networking opportunities. Special guests who contributed included Olympic gold medallist Cathy Freeman, AFLW footballer Imahra Cameron and television presenter Shelley Ware.

Pilbara Trails Master Plan

The Pilbara Trails Master Plan seeks to deliver a coordinated approach between the four local governments, existing trail managers, landowners and other trail stakeholders. These authorities have worked together to develop the Pilbara Trails Master Plan, with the vision of establishing the North West as WA's leading trails destination. The master plan has been developed by undertaking and authenticating a regional trails audit, assessing strategic alignment with state and local government plans and commitments, surveying and interviewing a range of stakeholders, evaluating demand and target markets plus analysing opportunities and challenges.

Ngaanyatjarra Lands Sport and Recreation Plan

The DLGSC provided support for the Shire of Ngaanyatjarraku (near the Northern Territory/South Australian border) to document how a holistic sport and recreation service can be provided for the community in a well-managed and sustainable manner. The plan documents three scenario-based future delivery options over a 20-year period and includes detailed staffing, operational, maintenance, asset management and capital project costs.

Peel and South West Volunteer Appreciation Project

The Peel and South West Volunteer Appreciation Project provides an avenue to recognise, thank volunteers and offer a morale boost to the local sporting community. Its added objective over the last year was to show appreciation to community volunteers for meeting the challenges faced by COVID-19, specifically those impacted in the sport and recreation sector. There was a local investment of \$20,000 for project proposals from 12 local governments in the regions. A total of 1,651 volunteers were supported or recognised for their contributions to community sport.

Peel and South West Sport and Recreation Facilities Plan

The DLGSC Peel and South West offices completed a gap analysis of local sport and recreation facility development needs across the 17 local governments in the two regions. The Peel and South West Sport and Recreation Facilities Plan is based on local government capital projects over a 10-year period, which identifies potential projects likely to be considered leading into funding rounds.

Carnarvon Basketball Program

The Carnarvon Basketball Program was initiated in July 2020 after Basketball WA received funding from DLGSC to coordinate and deliver the program. A working group provided strategic leadership and direction for the development and implementation of basketball in Carnarvon. In total, 221 young people were engaged in the program and 132 (60%) were Aboriginal and with a gender split of 55% boys and 45% girls. As part of the program 13 staff and volunteers were upskilled in a basketball coaching course. The program is strongly supported by service providers in Carnarvon and will continue in 2021 – 22.

Gascoyne Outdoor Recreation Strategy

The Gascoyne Outdoor Recreation Strategy 2021 – 24 was officially released in October 2020. The strategy will facilitate a regional approach for the provision of accessible, high-quality outdoor recreation opportunities in the Gascoyne region and guide the development of infrastructure, programs, events and services which support these opportunities.

Great Southern Regional Trails Master Plan

The Great Southern Regional Trails Master Plan (RTMP) was launched in Mount Barker in September 2020 with progression into implementation during 2021. The RTMP identifies a coherent and clearly outlined program of trail infrastructure development across the Great Southern region for a 10-year period (2019–2029). The master plan focuses on a range of trail experiences suited to different user groups, including user needs for trail-related products and services across the Great Southern.

It focuses on active leisure trails which involve an outdoor recreation element. This includes terrestrial trails (walking/hiking, trail running, cycling, mountain biking and adventure bike riding) as well as aquatic trails (canoe, kayak, stand-up paddleboard and snorkelling/diving). The outcomes of the plan include a 10-year program of infrastructure delivery across the Great Southern region, providing a long-term view that allows for budget planning between the State and respective local governments, a list of 14 priority trail projects and concept planning for some of the projects.

Great Southern Women in Leadership Governance Program

In November 2020, a Leadership Development Workshop was presented by Dr. Lianne Cretney-Barnes of Board Connexions and guest presentations by Angele Gray and Avril Fahey from the WA Women's Country Cricket Board. The program explored personal and team leadership styles, board structures, risk management and the roles and

responsibilities of board members. The targeted invitation list included 11 attendees who live across the Great Southern including Katanning, Kojonup, Broomehill-Tambellup, Albany, Denmark, Mount Barker and Gnowangerup.

Recreation camps management

The DLGSC's sport and recreation camps are a successful community service operation delivering quality, affordable, accessible camp experiences in Western Australia. There are four metropolitan locations: Bickley (Orange Grove), Ern Halliday (Hillarys), Point Walter (Bicton), Woodman Point (Coogee) and one regional location at Camp Quaranup (Albany).

The recreation camps rebounded strongly from the COVID-19 related cancellations of mid-2020, delivering 1,065 unique camp bookings over the previous 12 months with a total of 74,430 bed nights and 144,068 instructor-led activity participations. COVID-19 disruptions in January, April and late June 2021 mainly impacted clients travelling from regional centres and school holiday programs, as they occurred on the shoulder of school terms and WA public holidays.



The camps instructor workforce delivered more than 216,100 physical activity hours for camp participants through roping, land-based and water activities. Camps staff participated in 3,116 hours of development activities across 31 training events throughout the year. A pilot program to support field-based child safeguarding awareness was completed ahead of a rollout to all staff in the coming year.

Holiday programs were delivered through the Bickley, Ern Halliday and Woodman Point sites with 428 participants and 2,680 activity participations. Holiday programs were not offered in July 2020.

Camps continued its partnerships with St John Ambulance (First Aid Responder Program), Royal Life Saving WA, South Regional TAFE, Notre Dame University and Surf Life Saving WA.

Bickley camp completed the review of its Bushfire Management Plan.

In managing camp services to support COVID-19 restrictions, additional temporary infrastructure has been utilised to meet social distancing requirements. The Camps Chain Safety Group undertook the procurement of roping helmets consistent with the program equipment asset replacement and inspections of roping infrastructure.

Construction on the new Spinnaker Dormitory precinct at Ern Halliday Recreation Camp began in January 2021. This is the first project in the \$4.9 million recreation camps re-investment and will deliver a dormitory with 72 beds, renovated dining room and kitchen plus a special access bathroom. Project completion is targeted to support operations for the start of the school Term 4 2021 with balance of projects to be started in the 2021–22 financial year.

State Records Office

Key achievements

State information management and archival services, which consists of a regulatory/advisory component for all government organisations, as well as management of and access to the State Archives Collection.

Digital transformation is changing the way government organisations work together and provide services to the community. Through the State Records Office DLGSC is playing a significant role in supporting this change through more effective management of, and appropriate access to, information created and used by government.

In 2020-21 over 9,000 requests were made to access State archives from the collection and clients ordered these to be digitised or viewed at the public research space on the 3rd floor of the Alexander Library Building, the site of the J.S. Battye Library of West Australian History. This co-located facility, shared with the State Library, Family History WA and Aboriginal History WA, enables original State archives to be accessible during all State Library opening times.

 **157,941**

items digitised in the State Archives Collection

 **9,213**

records accessed from the State Archives Collection

 **34** new or amended

Record Keeping Plans approved by the State Records Commission



Inspection of original State archives in the Reading Room at the Alexander Library Building.

Management of State Archives

Today, most State records are created in digital format i.e. they are born digital. WA government organisations hold tens of petabytes of data in this form and this volume of data is growing rapidly. There is also a significant volume of records in paper and other media. It is estimated that there are over 75 linear kilometres of paper-based State archives, as well as thousands of films and photographs, representing millions of individual records. The State Records Office is working with other government organisations to support appropriate storage, discovery and access to these archives as the essential evidence of the business of government in Western Australia.

Strengthening information management across government

In 2020-21 the State Records Office, in consultation with other agencies, continued a significant reform of State Records Commission Standards for record keeping and supporting systems to strengthen and modernise information management in government in WA.

A detailed report on the performance of State records management in WA is available through the Annual Report for the State Records Commission.



Sadie Gemmell and Magic, Woodridge Horse and Pony Club Rally 2020.



Kristin Barwick as Mrs Fantail, in 'The Adventures of Snugglepoot and Cuddlepoot', 2020
AWESOME Festival, Perth, September 2020. Photo by Bradbury Photography.

Report on operations

Actual results versus budget targets

Financial Targets	2020-21 Target (1)	2020-21 Actual	Variation (2)	
Total cost of services (expense limit)	260,970	506,181	(245,211)	(a) (b)
Net cost of services	232,932	488,611	(255,679)	(a) (b)
Total equity	735,024	519,020	216,004	(a)
Approved salary expense limit	44,756	43,364	1,392	

(1) The 2020-21 Financial Targets reflect the 2020-21 Resource Agreement.

(2) Further explanations are contained in Notes 9.11 'Explanatory Statement' to the financial statements.

(a) The 2020-21 Actual includes WA Museum (Boola Bardip) finance lease costs of \$277.154 million that were not included in the target.

(b) The 2020-21 Target for grants and subsidies included provision for \$167.339 million in the target and expenditure against this category was only \$133.782 million.

Working Cash Targets	2020-21 Agreed Limit	2020-21 Actual	Variation	
Working Cash Limit	12,541	(11,189)	(1,352)	(c)

(c) Working cash limit was below target by \$1.352 million mainly due to lower than expected expenditure under supply and services.

Key performance indicators

Key performance indicators certification

For the year ended 30 June 2021

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting user to assess the Department of Local Government, Sport and Cultural Industries performance, and fairly presents the performance of DLGSC for the financial year ended 30 June 2021.

A handwritten signature in black ink, consisting of a large, stylized 'L' followed by a horizontal line that curves upwards at the end.

Lanie Chopping

Director General

Department of Local Government, Sport and Cultural Industries

15 October 2021

Key performance indicators

The linkage between the government goals, outcomes and services to the community are outlined below:

Government Goal	Desired Outcome	Service
Better Places	Local governments are supported to meet legislative requirements of the Local Government Act.	Service 1 – Regulation and support of local government
Better Places Strong Communities	A sustainable arts and cultural sector that facilitates attendance and participation in arts and cultural activity.	Service 2 – Cultural and Arts Industry Support
Better Places	Efficient and effective asset and infrastructure support services to client agencies.	Service 3 - Asset and infrastructure support services to client agencies*
Better Places	Gambling and liquor industries operate responsibly in accordance with legislation.	Service 4 – Regulation of the Gambling and Liquor Industries
Better Places	A strong sport and recreation sector that facilitates participation.	Service 5 – Sport and recreation industry support

Outcome 1: Local governments are supported to meet legislative requirements of the Local Government Act.

Effectiveness Measure 1: Percentage of local governments where actions were taken in support of compliance with the legislative framework.¹

Why we measure

The Department of Local Government, Sport and Cultural Industries (DLGSC) supports local governments to fulfil their statutory obligations and to improve capability in the sector to deliver services to their local communities. Through a risk-based approach, DLGSC identifies the training, guidance, advice and support needs of the sector, as well as those local governments needing targeted intervention and more direct assistance. Part of the improved capability effort is targeted at assisting local government Chief Executive Officers to be better equipped to deal with the challenges currently facing the sector.

This measure allows DLGSC to understand how local governments are performing regarding their leadership and governance to fulfil their statutory requirements and help ensure the outcomes are achieved.

The DLGSC's Compliance Framework outlines the approach taken to ensure that local governments, their elected members, and employees operate in compliance with the *Local Government Act 1995* (and associated Regulations). The Framework details the actions taken to support and achieve greater compliance, including provision of advice services, guidance documents, and monitoring of key information provided to DLGSC by local governments.

What we measure

The Compliance Framework details the actions DLGSC may take in response to possible non-compliance, including arms-length monitoring, requesting further information, dealing with complaints, breaches, probity audits, investigations and authorised inquiries. The DLGSC measures local government compliance performance against this framework to identify areas for assistance to improve capability and governance.

How we measure

The indicator shows the percentage of local governments that had action taken against their elected members or employees under that Compliance Framework in the financial year. Records are collated of all actions including issuing letters of improvement as well as other compliance actions, complaints, audits, inquiries etc taken by DLGSC in response to potential non-compliance, to determine which of Western Australia's local governments had action taken against them. The figure is then converted to a percentage.

DLGSC are actively increasing the support and guidance to local governments with the aim of reducing actions against specific local governments in the future. In addition to the

¹ The revised Outcome Based Management framework was implemented in 2020-21.

development of a risk profiling tool, an engagement strategy and other compliance initiatives and material are being developed to achieve this outcome.

Performance

2017-2018	2018-2019	2019-2020	2020-2021 Target	2020-2021 Actual	Variance
N/A	N/A	N/A	40%	22%	18%

Analysis

A total of 30 local governments (out of a total of 137) had formal action taken by DLGSC under the Compliance Framework in 2020-21. There was an 18 per cent decrease on the 2020-21 Target.

Some of this decrease can be attributed to the COVID-19 pandemic as compliance actions, such as probity audits and visits to local governments were unable to be conducted. In addition, there was also an overall decrease in new complaints made to DLGSC, potentially due to the active guidance being provided by the department, but also as a consequence of external factors such as the pandemic and natural disasters. The DLGSC saw a reduction in the number of serious breach complaints made, as well as the number of formal inquiries commenced.

Outcome 2: A sustainable arts and cultural sector that facilitates attendance and participation in arts and cultural activity

Effectiveness Measure 2.1: Ratio of Government funding to other income earned for funded arts and cultural organisations.

Why we measure

The Arts Organisations Investment Program (AOIP) and the National Performing Arts Partnership Framework (NPAPF) program fund a cohort of arts and cultural organisations that collectively create and present high quality and diverse arts, cultural and creative experiences for the people of Western Australia. An aim of this multiyear funding is to provide a base operational funding for the organisations to then generate their own revenue and secure other income. A leveraged revenue ratio provides an indication of how successful this cohort of arts organisations have been in generating additional revenue to support arts and cultural activity. It is an indicator of the programs' aggregate value in line with the objectives of the programs. As a time-series, it is one of the indicators of changes in sustainability of the arts and cultural sector.

What we measure

The indicator measures the ratio of aggregate total funding provided by DLGSC to this cohort of funded arts organisations against the aggregate total of their income from other sources.

How We Measure

The aggregate total amount of multiyear funding and project funding paid in a year to organisations funded through AOIP and NPAPF is calculated as a leverage ratio of their income generated from other sources. This includes earned income, other government funding, sponsorship and private giving. The ratio shows the total amount of income generated from these other sources for each \$1 of multiyear and project funding provided by DLGSC to the AOIP and NPAP funded organisations.

The underlying methodology was revised in 2020 from a methodology based on an average of organisation categories to a methodology based on the aggregate totals for all multiyear funded organisations. This was done to better align with objectives of the organisations funding programs, which are to fund a cohort that ensures a diverse and vibrant eco system is supported. An aggregate totals methodology better aligns to the objective of funding a cohort of organisations.

Performance

2017-2018	2018-2019	2019-2020	2020-2021 Target	2020-2021 Actual	Variance
1:3.6	1:4.2	1:4.5	1:2.7	1:4.7	74%

Analysis

There was a 74% increase on the 2020-21 Target to Actual. The target was estimated on an expected 50% reduction in earned income, and a 25% reduction in private contribution income (sponsorship, donations etc.) due to the impact of COVID-19, which did not eventuate.

Against Actuals, there was an 4% increase on the 2019-20 Actual to the 2020-21 Actual. In examining the categories in the data that this ratio calculation is based on, the overall 4% increase is based on a 78% increase in Other Government income, a 25% decrease in earned income and a 3% decrease in private contributions. The Other Government category increase is, in the majority, due to an increase in Federal Government funding received through the JobKeeper program, which the arts organisations were eligible for.

Effectiveness Measure 2.2: Percentage of Western Australians attending or participating in an arts and cultural activity. ²

Why we measure

The DLGSC culture and the arts 'Public Value Measurement Framework' (PVMF) has been developed to understand and measure the public value it creates through its investments in arts and culture and its role as a development agency for the sector. For DLGSC culture and the arts, public value is the cultural, social and economic benefits created by arts and culture for the Western Australian community.

What we measure

This indicator measures how many people attend or participate in arts and cultural activity in Western Australia. This indicator shows institutional value that relates to the value that society collectively places on arts and culture. A strong response in the attendance or participation in arts and culture activity demonstrates that Western Australians support and value arts and culture and will continue to seek experiences that fosters belonging and a sense of community. Arts and cultural activities include a range of activities such as the cinema, music, theatre, dance, visual arts, opera, festivals, libraries, galleries, museums, archives and community cultural events.

How we measure

The annual Arts and Culture Monitor Survey measures the behaviour and attitudes towards arts and culture and is the study used to provide data for this indicator. The survey is a long standing and well-established time series and has been conducted since 2003. The survey captures the frequency as well as the percentage of Western Australians (people, aged 17 years and over) attending or participating in arts and culture activities over a range of time periods. Respondents are asked the following question within the survey:

'Did you attend or participate in an arts or cultural activity in the past twelve months?'

In 2021, 14,558 online panellists from Thinkfield were invited to complete an online survey, and 1,328 responses were received. This represents a sampling error of +/- 2.7 % at the 95% confidence interval.

Performance

2017-2018	2018-2019	2019-2020	2020-2021 Target	2020-2021 Actual	Variance
78%	82%	74%	41%	73%	32%

² The revised Outcome Based Management framework was implemented in 2020-21.

Analysis

In 2021, 73% of respondents said they attended or participated in an arts or cultural activity in the past twelve months. This is down marginally from 74% in 2020. The 2020 and 2021 period are the direct impact of COVID-19 lockdowns and restrictions closing the cultural institutions and the cancellation of arts and culture events. This is a larger decrease than the high of 82% in 2019 that was showing a gradual increase over time of attendance and participation in arts and cultural activities in Western Australia pre COVID-19.

The budget target had been revised significantly mainly due to the estimated impact of the COVID-19 pandemic on the number of arts and cultural events that could be delivered. However, audiences and participants benefited from the State's good handling of the impact of the pandemic and at the time of the survey, WA had recorded its longest period without any local cases and was enjoying phase four restrictions.

Effectiveness Indicator 2.3: Percentage of stakeholders who report that the Office of Multicultural Interests had a positive impact on the promotion and support of multiculturalism.

Why we measure

The DLGSC, through the Office of Multicultural Interests (OMI), supports the development of a vibrant and effective multicultural society in Western Australia. This is achieved through the promotion and support of multiculturalism in Western Australia and includes providing information, advice, funding, training and support, and facilitating partnerships and collaboration to achieve the full potential of multiculturalism within the State. This effectiveness indicator provides a measure of OMI's key stakeholders that believe the support provided contributes to achievement of a vibrant and effective multicultural society.

What we measure

The Effectiveness Outcome is informed by OMI's annual Stakeholder Satisfaction Survey which identifies the percentage of people who believe OMI has made a moderate to very significant impact in achieving the full potential of multiculturalism in Western Australia.

How we measure

Each year, OMI surveys stakeholders to gain feedback on the extent to which OMI has made an impact on:

- Strengthening culturally diverse communities
- Supporting development of culturally inclusive policies and practices
- Facilitating full participation by culturally diverse communities
- Developing intercultural understanding
- Promoting the benefits of Western Australia's diversity.

For the 2020-21 survey, as for the previous year, respondents were also asked to provide feedback on the extent to which OMI made a significant impact on:

- Responding to the COVID -19 pandemic and supporting CaLD communities.

Respondents were asked to rate on a scale of no impact, a little impact, a moderate impact, a significant impact or a very significant impact. The survey results were calculated based on the subset of respondents who were able to form an opinion on each of the factors with the 'don't know' responses removed. The indicator score was determined by calculating the average score of all six questions. In 2020-21, a sample drawn from a list of 1,749 stakeholders was surveyed.

The distribution of the sample was consistent with OMI's stakeholders as follows:

Community organisations	34%
Another type of non-government organisation	19%
State Government agencies	13%
OMI grants applicants	13%
Individual/Business	9%
Local governments	6%
Australian Government agencies	3%
Consulates	2%
	100%

Emails were sent to all 1,749 stakeholders with the final sample of 325 responses gained via email (267) and telephone (58). The overall response rate was around 21%. The sample size and comparable results from the online survey is sufficient to be representative and hence the total sample provides a forecasting accuracy of +4.9% at the 95% level of confidence.

The data collection method (online or telephone) had no significant impact on the results and the sample size provided a good foundation for analysis. The data was weighted to correct under-representation of community and non-government organisations and over-representation of OMI grant recipients.

Performance

2017-2018	2018-2019	2019-2020	2020-2021 Target	2020-2021 Actual	Variance
89%	94%	90%	80%	94%	14%

Analysis

The 2020-21 result of 94% was higher than the target performance of 80%. This result was achieved with or without the additional COVID-19 statement. The result was due to OMI's continued focus on engagement through diverse projects and activities during the year, and the support provided in response to the COVID-19 pandemic. It highlights the impact of the challenging environment faced by OMI's stakeholders at the time the 2019-2020 survey was conducted and the positive response to recovery efforts undertaken by OMI in 2020-21.

Particularly positive feedback was also noted on the following areas in the survey report:

1. 'Developing intercultural understanding'. The positive feedback in this area is likely to have been as a result of OMI's funding and support for cultural festivals and events that attract participation by the wider community; provision of opportunities for engagement between Western Australia's culturally diverse communities and mainstream organisations and groups; and promotional activities highlighting the contributions of Western Australians from culturally diverse backgrounds through awards and a range of media.
2. 'Strengthening culturally diverse communities'. This can be attributed to OMI's work in supporting CaLD communities through grant funding programs, including the Community Capital Works Fund program announced in October 2020 and delivered as part of the State Government's COVID-19 recovery initiative, together with the promotion of WA CaLD community events and news through its digital media channels.
3. 'Facilitating full participation by culturally diverse communities. This indicates the value of the assistance provided by OMI to State Government agencies in implementing the Western Australian Multicultural Policy Framework as well as funding and support for community capacity building programs and strategic projects through OMI's Community Grants Program.

Outcome 3: Gambling and liquor industries operate responsibly in accordance with legislation

Effectiveness Measure 3.1: Percentage of audit and inspections that comply with requirements and statutory criteria.

Why we measure

The DLGSC is responsible for regulating and maintaining the integrity of lawful racing, gambling and liquor activities for Western Australians to participate in. Through conducting compliance audits and inspections, DLGSC contributes to the promotion, monitoring and enforcements of responsible and lawful gambling and liquor services and this indicator measures how effectively we are delivering the outcome.

What we measure

This indicator measures the effectiveness of DLGSC's regulatory function within racing, gambling and liquor activities by conducting audit and inspections at licensees' venues and service providers.

How we measure

The percentage of audit and inspections that comply with requirements and statutory criteria is calculated by dividing the number of compliant licensees/service providers by the total number of inspections conducted.

Performance

2017-2018	2018-2019	2019-2020	2020-2021 Target	2020-2021 Actual	Variance
97%	97%	98%	95%	96%	1%

Analysis

The actual 2020-21 compliance is higher than targeted indicating licensees and permit holders are generally compliant with their statutory obligations under the administered legislation. Areas of non-compliance typically include: conducting activities without a valid permit or licence or a breach of a term or condition of the permit, licence or Act.

Outcome 4: A strong sport and recreation sector that facilitates participation

Effectiveness Measure 4.1: Percentage of Western Australian participating in organised sport and recreation.

Why we measure

The DLGSC has a vital role to play with supporting the key community stakeholders (i.e. sport and recreation groups and local governments) throughout WA who are directly providing sport and recreation services to Western Australians. Targeted support to ensure quality service delivery, such as:

- Sport and recreation infrastructure development;
- Organisational development and capacity building;
- Governance and management support;
- Planning and policy implementation; and
- Information and resources.

This support ultimately impacts on the number of people participating in sport and active recreation. The measure of participation numbers within organised sport and active recreation participation reflects how well our service delivery system is working to deliver a sector that promotes maximum participation.

What we measure

Whilst not directly responsible for organised sport and active recreation participation rates, DLGSC uses this measure as an indicator of how well the sport and recreation delivery system in WA is providing participation environments for members of our community. Analysis of any significant shifts in participation rates may highlight areas/issues within the delivery system that may impact DLGSC policy, planning and service directions.

How we measure

The year 2016 represented the establishment of a new baseline for the monitoring of participation rates of adults and children in sport and physical recreation activities, both at the State and National levels.

The monitoring and understanding of participation rates are vital to assist DLGSC's delivery of programs and services to support Western Australia's ongoing participation and involvement in sport and active recreation.

Sport Australia in consultation with the Committee of Australian Sport and Recreation Officers (CASRO) undertook to fund and manage a National Participation in Sport and Physical Recreation Survey (AusPlay) to better provide appropriate participation data to support current and future sport and recreation industry needs and outcomes. From late 2015, AusPlay became the single-source data currency for government and the sport sector that not only tracks Australian sport participation behaviours but also informs investment, policy and sport delivery.

The AusPlay data is not directly comparable to previous participation data collections [i.e. the Multi-Purpose Household Survey (MPHS) or the Exercise Recreation and Sport Survey (ERASS)] due to variations in survey methodology relating to question wording, sampling and fieldwork approaches and non-response bias.

Via the AusPlay Survey, a baseline for participation by Western Australians in organised sport and active recreation has been established. The baseline of 56% is an average of participation rates for WA males and females (aged 15 years and over) involved in organised sport and active recreation.

AusPlay State/Territory data, Western Australia -

<https://www.clearinghouseforsport.gov.au/research/smi/ausplay/results/state>. AusPlay results for January 2020 to December 2020, published 30 April 2021. Refer to Table 3.

Performance

2017-2018	2018-2019	2019-2020	2020-2021 Target	2020-2021 Actual	Variance
57%	60%	63%	56%	64%	8%

Analysis

The DLGSC's desired outcome is that participation rates for Western Australians in sport and active recreation ultimately be maintained and/or increased. In 2020, 64% of Western Australians (aged 15 years and over) were involved in organised sport and active recreation, an 8% increase on the national baseline of 56% which was established in 2016 when the monitoring of participation rates in adults and children in sport and physical activities, both at a State and National level commenced through the AusPlay survey.

Service 1. Regulation and support of local government

Efficiency Measure 1.1 Average cost per local government for regulation and support

Why we measure

The DLGSC aims to support the sector in the provision of good governance and compliance by monitoring, promoting and enforcing compliance with the Local Government Act 1995 (and associated Regulations). Using a risk-based approach to identify areas needing targeted intervention and assistance, DLGSC provides training, advice, guidance and support across the local government sector. Through the provision of regulatory functions primarily related to the administration of the Local Government Act 1995 including approvals, compliance monitoring and other statutory support, DLGSC assists local governments to achieve best practice in the sector. This measure assesses the efficiency of DLGSC's resources to regulate and support Western Australian local governments.

What we measure

This indicator determines the cost of DLGSC's resourcing in providing regulation and support services to local government to ensure they fulfil their statutory obligations.

How we measure

The efficiency indicator combines the costs of both the proactive and reactive regulatory work undertaken by DLGSC, as well as the costs of other services for local governments such as processing of statutory approvals and costs associated with the administration and amendment of the Local Government Act and other legislation and regulations.

Funds expended on grants and subsidies are removed from the total cost, which is then divided by 137 (the number of Western Australian local governments; excluding the two Indian Ocean Territory local governments and nine regional local governments) to produce the indicator.

Performance

2017-2018	2018-2019	2019-2020	2020-2021 Target	2020-2021 Actual	Variance
\$98,803	\$76,743	\$99,795	\$109,051	\$74,655	\$34,396

Analysis

The average cost per local government for 2020-21 actual was 32% lower than budget due mainly to Stop Puppy Farming grants that were classified as part of the target but not part of the actual.

The average cost per local government was 25% higher in 2019-20 actual compared to 2020-21 due mainly to costs associated to the City of Perth Inquiry that occurred in 2019-20.

Service 2. Cultural and Arts industry support

Efficiency Measure 2.1 Grants operations expense as a percentage of direct grants approved

Why we measure

The DLGSC provides support to the Western Australian arts, cultural and creative sector through a range of funding programs, research services and policy advice. This support contributes to a vibrant sector that provides a range of opportunities for people to participate and attend activities, performances and exhibitions. It also provides opportunities for artists and arts organisations to develop their skills and the artform. Measuring the input costs of providing the grant funding as a percentage of total grant funding is an indicator of the efficiency of delivering grants funding programs.

What we measure

The measure is the cost of resources to deliver these grant programs, as a percentage of the total funding delivered through those grant programs. The measure is primarily impacted by the level of funding provided, and the resourcing requirements to deliver the funding program.

The total grants paid from approved grants, service agreements and financial assistance agreements within the current financial year.

Total operations expense for administering grants which is the staffing and administration costs including corporate overheads for the publishing, receipt and assessment of applications, contract management and system support for the grants managed.

How we measure

An input costs against output delivered percentage based on total operations expenditure for administering grants divided by the total value of the grants paid in the financial year for culture and the arts grant programs.³

Performance

2017-2018	2018-2019	2019-2020	2020-2021 Target	2020-2021 Actual	Variance
N/A	N/A	N/A	4%	5%	1%

Analysis

There was a 1% increase on the 2020-21 Target to Actual due mainly to a lower number of grants paid than anticipated driven by COVID-19 restrictions.

³ The revised Outcome Based Management framework was implemented in 2020-21. This is not a new measure but the calculation method has changed.

Efficiency Measure 2.2 Average cost per project to support and promote multiculturalism

Why we measure

The Office of Multicultural Interests (OMI) conducts a range of projects and initiatives to support culturally and linguistically diverse communities and promote multiculturalism. These are projects and initiatives other than those funded through OMI's grants programs and are critical to achievement of OMI's remit to support and promote multiculturalism. The measure indicates the efficiency of OMI staff in delivering these projects to promote and support multiculturalism.

What we measure

Projects to promote and support multiculturalism are identified and detailed in the OMI operational plan. These projects are recorded and tallied each year. The measure includes the amount of human resources (measured in dollars) per project. As the projects are not grants but rather represent the work of individual staff members in delivering them, only staff costs are calculated.

How we measure

Projects are detailed in the Office of Multicultural Interests' operational plan, which is developed annually on a financial year basis, monitored throughout the year, and reviewed towards the end of the financial year. The indicator is calculated by identifying those projects which involved 20 hours or more of OMI staff time. The total cost of the Office of Multicultural Interests, excluding grants, is divided by the number of projects as identified in the operational plan.

Performance

2017-2018	2018-2019	2019-2020	2020-2021 Target	2020-2021 Actual	Variance
\$110,916	\$87,974	\$90,958	\$92,816	\$102,618	\$9,802

Analysis

The average cost per project was 11% higher than target mainly driven by increased operating costs (e.g. Information Communications and Technology costs). The increase in 2020-21 actual compared to 2019-20 actual is mainly due to the lower number of projects and higher operating costs.

Service 3. Regulation of the gambling and liquor industries

Efficiency Measure 3.1 Average cost of conducting inspections.

Why we measure

Under the legislative framework provided in the Liquor Control Act 1988, DLGSC undertakes regular audits and inspections to regulate the sale, supply and consumption of liquor, and to minimise harm and ill-health to the public. Additionally, inspections are undertaken to ensure that licensed premises are being operated and maintained to a standard that meets consumer expectations. This measures the productivity of DLGSC in conducting the required audits and inspections.

What we measure

On behalf of the Gaming and Wagering Commission, DLGSC undertakes inspectorial and audit activities to regulate the lawful conduct of gambling activities permitted under the Betting Control Act 1954, the Casino Control Act 1984, the Gaming and Wagering Commission Act 1987, and the Racing and Wagering Western Australia Act 2003.

This indicator measures DLGSC's efficiency in conducting these compliance audits and inspections.

How we measure

This efficiency indicator is determined by dividing the allocated cost of service for the activity by the number of inspections and audits.

Performance

2017-2018	2018-2019	2019-2020	2020-2021 Target	2020-2021 Actual	Variance
\$759	\$804	\$680	\$1,017	\$938	\$79

Analysis

The average cost of conducting inspections is lower than target due to the total costs reducing between target and actual across a variety of operating costs.

The 2020-21 actual increased over 2019-20 due to the significant higher number of inspections and audits undertaken in 2019-20 against a cost base that included significant fixed costs. These increased inspections in 2019-20 were in the area of casino regulation, as a result of the extended period of the COVID-19 shutdown of the casino. In the 2020-21, the number of inspections and audits returned to pre COVID-19 levels.

Efficiency Measure 3.2 Average cost of determining applications.

Why we measure

The Racing Gaming and Liquor division provides a licensing service for the liquor and gambling industries. The average cost of evaluating and determining applications measures the efficiency with which DLGSC carries out the application assessment.

What we measure

The DLGSC measures the average cost of evaluating and determining applications for the liquor and gambling industries.

How we measure

The average cost of determining an application is calculated by dividing the total costs for licensing services by the number of applications determined.

Performance

2017-2018	2018-2019	2019-2020	2020-2021 Target	2020-2021 Actual	Variance
\$476	\$490	\$437	\$509	\$413	\$96

Analysis

The average cost of determining an application was 19% lower than targeted due to a higher number of applications being processed than targeted. The increase in the number of applications determined over target was due to the approval of additional licences to support the liquor industry during the COVID pandemic. As the cost is calculated by dividing the total cost of licensing services by the number of applications determined, the increase in applications resulted in a lower cost per application.

Determinations in detail:

- 87% of the total applications determined relate to the liquor industry
- 13% of the applications determined relate to the gambling industries.

Service 4. Sport and recreation industry support

Efficiency Measure 4.1 Average cost of providing support services to sector/ funded organisations⁴

Why we measure

The support services provided by DLGSC to sport and recreation industry organisations contribute to a strong sport and recreation system in Western Australia that facilitates participation. Support services contributing to a wide range of industry outcomes such as:

- the provision of quality participation environments;
- excellence in organisational governance and management;
- quality infrastructure provision including planning, design, development and management;
- the coordination of sport and recreation services and experiences Statewide to maximise participation opportunities for Western Australians;
- promoting the understanding of government policy priorities and their relation and impact to sport and recreation; and
- ensuring there is ongoing sport and recreation contribution to wider public policy agendas.

The DLGSC recognises the limitations to providing a multitude of services direct to the Western Australian public; hence a key focus of DLGSC is to work with the key organisations within the community who are directly responsible for the delivery of sport and recreation programs and services.

It is through these funded organisations that DLGSC's support services (advice, policy guidance, program implementation, resources and information) are then filtered through to the many regional groups, local clubs and community groups that deliver sport and recreation services to Western Australians.

Providing support for the development and implementation of policy frameworks; and the coordination of sport and recreation services and experiences statewide are vital objectives for DLGSC for facilitating participation by Western Australians in sport and active recreation.

What we measure

The number of funded organisations provided service support by DLGSC, and the FTE attributed to providing service support.

⁴ The revised Outcome Based Management framework was implemented in 2020-21.

How we measure

Total cost of service (inclusive of staffing, resources and program development, corporate overheads) excluding grants divided by the total number of organisations* provided service support**.

* organisations are defined as funded organisations that have an existing sport and recreation grant/s being managed by DLGSC. Funded organisations do not include recipients of social concession payments as part of the Regional Athlete Travel Assistance Program as the recipients are individuals. Funded organisations are recorded through the grants management systems within DLGSC.

** Service support refers to advice/information/resources (operational and strategic) provided by DLGSC staff to organisations supporting sport and recreation service delivery outcomes Statewide. The breadth and depth of service support differs per organisation and is dependent upon the organisations' level of funding, engagement and collaboration and/or project involvement with DLGSC throughout the year.

Performance

2017-2018	2018-2019	2019-2020	2020-2021 Target	2020-2021 Actual	Variance
N/A	N/A	N/A	\$9,378	\$7,712	\$1,666

Analysis

The 18% variation to 2020-21 Budget target unit cost was due to a higher number of organisations provided support than anticipated due to COVID relief and recovery programs, together with a decrease in the service delivery cost.

Efficiency Measure 4.2 Grants operations expense as a percentage of direct grants approved⁵

Why we measure

The DLGSC provides funding support through a range of sport and recreation grants, service agreements and infrastructure funding schemes including:

- Industry Investment Program;
- Regional Grants Scheme;
- Targeted Participation Funding;
- Every Club Funding;
- KidSport and other participation initiatives;
- Community Sporting and Recreation Facilities Fund; and
- State Sporting Infrastructure Fund.

These funding programs are based on a combination of identified industry need and current

⁵ The revised Outcome Based Management framework was implemented in 2020-21.

government policy priorities that contribute to the development of a strong sport and recreation sector in Western Australia that facilitates participation. They cover a wide range of infrastructure, organisational development, capacity building and participation issues, which support:

- the development of sustainable, good quality and well-designed infrastructure;
- well governed and managed sport and recreation delivery organisations;
- safe and inclusive participation environments which meet community expectations; and
- increased opportunities for Western Australians to participate in sport and active recreation activities statewide.

Note – DLGSC provides extensive service support to sport and recreation industry service providers seeking and receiving funding assistance inclusive of: advisory support in organisational governance and management; infrastructure planning, design, development and management; strategic and operational planning; policy implementation and program service delivery as well as grants management advisory and consultancy support to organisations receiving funding support.

What we measure

Direct grants approved refers to the sport and recreation grants and infrastructure grants and KidSport payments made from approved grants, service agreements and financial assistance agreements within the financial year. Grants approved does not include social concession subsidies paid directly to individuals such as Regional Athlete Travel Assistance.

Grants operations expense refers to the staffing expenses responsible for the administration, recording and compliance for the direct grants approved managed by DLGSC.

How we measure

Total operating expenditure for the direct grants approved (total cost of FTE attributable to grants operations less grants) is divided by the total value of the grants paid in the financial year.

Performance

2017-2018	2018-2019	2019-2020	2020-2021 Target	2020-2021 Actual	Variance
N/A	N/A	N/A	1%	1%	0%

Analysis

There was no variation between the 2020-21 budget target and actual.

Efficiency Measure 4.3 Average Cost per recreation camp experience ⁶

Why we measure

The DLGSC provides quality outdoor recreation experiences which encourage participation and in outdoor activities and recreation camp programs. The extensive range of outdoor activities are delivered by skilled instructors for a wide range of clients, primarily for school and community not-for profit groups. These are provided in unique recreational camps environments across the five locations – Bickley, Ern Halliday, Point Walter, Woodman Point and Quaranup (Albany).

Measuring the average cost of providing camp experiences, which includes accommodation options and participations in a wide range of activities, demonstrates the efficiency in which DLGSC provides its recreation camps management and service delivery to client groups.

What we measure

The average cost per recreation camp experience measures the correlation between throughput volume of accommodation provided and a camp participant's engagement in a DLGSC organised physical activity program whilst attending the camp, and the cost to deliver these accommodation and participation activity services.

How we measure

The average cost per camp experience is a direct average of the combined unit cost per camp bed nights and camp participations. A camp client may have multiple camp experiences during their stay at a camp.

The total number of bed nights is derived by multiplying the number of persons staying in the recreation camps by the number of nights stayed. The average cost of bed nights is the total cost of running camps (management, staffing, maintenance, etc.) divided by the total number of nights (recorded in the Kinetic Booking System).

The average cost per participation is the total cost of running programs divided by the total number of participations, which are recorded for every group/client utilising the recreation camps via the Kinetic Booking System.

Performance

2017-2018	2018-2019	2019-2020	2020-2021 Target	2020-2021 Actual	Variance
N/A	N/A	N/A	\$73	\$42	\$31

Analysis

The 42% variation from actual to target was due to the target being based on an anticipated significant impact on usage related to further lockdowns, which did not eventuate.

⁶ The revised Outcome Based Management framework was implemented in 2020-21.





Auditor General

INDEPENDENT AUDITOR'S OPINION 2021

Department of Local Government, Sport and Cultural Industries

To the Parliament of Western Australia

Report on the audit of the financial statements

Basis for Qualified Opinion

I am unable to determine whether Taxation – Casino Tax, forming part of Administered Revenue and related disclosures, is fairly stated. Due to this control limitation arising from matters in the Basis for Qualified Opinion paragraph in my Report on the audit of controls below, I am unable to form a view on the completeness and accuracy of Taxation – Casino Tax reported within Note 10.1 Disclosure of Administered Income and Expenses by Service, Note 10.2 Explanatory Statement for Administered Income and Expense of the financial statements, and the associated Receivable reported within Note 10.3 Administered Assets and Liabilities.

Qualified Opinion

I have audited the financial statements of the Department of Local Government, Sport and Cultural Industries (Department) which comprise:

- the Statement of Financial Position at 30 June 2021, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, Schedule of Income and Expenses by Service, Schedule of Assets and Liabilities by Service and Summary of Consolidated Account Appropriations for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information, including administered transactions and balances.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Department of Local Government, Sport and Cultural Industries for the year ended 30 June 2021 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 am independent of the Department in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

Responsibilities of the Director General for the financial statements

The Director General 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 they determine 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 Director General 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 Department.

Auditor's responsibilities for the audit of the financial statements

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

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

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

Report on the audit of controls

Basis for Qualified Opinion

I identified the following significant weaknesses in control:

- In the validation of the completeness of revenue, specific to the administered revenue Taxation – Casino Tax. The Department does not have adequate procedures in place to ensure that all Taxation – Casino Tax due and entitled to be collected on behalf of the State has been received.
- In 2019-20, my audit opinion on controls was qualified as there were significant weaknesses in the procurement controls implemented by the Department. Our testing showed that controls were inadequate to demonstrate that the ordering of goods or services was approved prior to ordering, and these weaknesses continue in 2020-21, with purchase orders being raised subsequent to the receipt of an invoice. This increases the risk of erroneous or fraudulent payments and ordering of inappropriate or unnecessary goods or services.
- In 2019-20, my audit opinion on controls was qualified as there were significant weaknesses in the payroll system, processes and leave management controls implemented by the Department. These weaknesses could result in unauthorised access to the Department's payroll system. Salary errors such as overpayments, payments to individuals who are not entitled to receive payment and overstated leave balances could occur. Consequently, controls to prevent invalid and inaccurate payroll payments were inadequate. The Department has implemented controls to address some of the weaknesses identified in 2019-20. However, significant weaknesses remain outstanding in relation to the payroll system, process and leave management controls. The payroll controls were therefore not adequate throughout 2020-21.
- In 2018-19, my audit opinion on controls was qualified as there were significant weaknesses in general computer controls implemented by the Department. These weaknesses could result in inappropriate and unauthorised access to the Department's financial system. This access could be used to override management controls that prevent fictitious or fraudulent transactions and could undermine the integrity of data. In 2019-20, significant weaknesses remained outstanding in relation to authentication controls and privileged access rights. The Department has implemented controls to address some of the weaknesses identified in 2018-19 and 2019-20 however, significant weaknesses remain in relation to authentication controls. The general computer controls were therefore not adequate throughout 2020-21.

Qualified Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Department of Local Government, Sport and Cultural Industries. The controls exercised by the Department are those policies and procedures established by the Director General to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions (the overall control objectives).

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

In my opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, in all material respects, the controls exercised by the Department of Local Government, Sport and Cultural Industries are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2021.

The Director General's responsibilities

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

Auditor General's responsibilities

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

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Department of Local Government, Sport and Cultural Industries for the year ended 30 June 2021. 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 Department of Local Government, Sport and Cultural Industries are relevant and appropriate to assist users to assess the Department's performance and fairly represent indicated performance for the year ended 30 June 2021.

The Director General's responsibilities for the key performance indicators

The Director General is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal control as the Director General 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 Department is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 904 *Key Performance Indicators*.

Auditor General's 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 control relating to the reports on controls and key performance indicators

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

Other information

The Director General is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial statements, key performance indicators and my auditor's report.

My opinions do not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

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

This auditor's report relates to the financial statements, controls and key performance indicators of the Department of Local Government, Sport and Cultural Industries for the year ended 30 June 2021 included on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department'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 these financial statements, controls or key performance indicators. If users of the financial statements, controls 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 of the financial statements, controls and key performance indicators.



Caroline Spencer
Auditor General for Western Australia
Perth, Western Australia
18 October 2021

Certification of financial statements

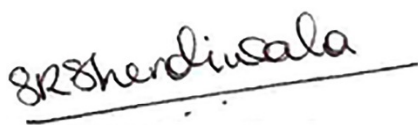
Department of Local Government, Sport and Cultural Industries

Certification of Financial Statements

For the year ended 30 June 2021

The accompanying financial statements of the Department of Local Government, Sport and Cultural Industries (DLGSC) 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 2021 and the financial position as at 30 June 2021.

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



Shanaeya Sherdiwala
Chief Finance Officer
15 October 2021



Lanie Chopping
Director General
15 October 2021

Financial statements

Department of Local Government, Sport and Cultural Industries

Statement of comprehensive income

For the year ended 30 June 2021

	Notes	2021 (\$000)	2020 (\$000)
COST OF SERVICES			
Expenses			
Employee benefits expense	3.1(a)	48,389	49,814
Supplies and services	3.3	24,615	23,613
Depreciation and amortisation expense	5.1.1, 5.2, 5.3.1	5,625	8,403
Finance costs		11	10
Accommodation expenses	3.3	11,990	12,264
Grants and subsidies	3.2	133,782	91,211
Finance lease derecognition	3.3	277,154	-
Loss on disposal of non-current assets	3.3	-	16
Revaluation Decrement		599	3,526
Other expenses	3.3	4,016	6,912
Total cost of services		506,181	195,769
Income			
<i>Revenue</i>			
User charges and fees	4.2	11,623	6,258
Sponsorship		150	44
Commonwealth grants and contributions	4.3	472	541
Interest revenue		-	-
Other revenue	4.4	5,325	1,154
Total income		17,570	7,997
NET COST OF SERVICES		488,611	187,772
Income from State Government			
Service appropriation	4.1	333,424	156,658
Services received free of charge	4.1	1,078	1,002
Royalties for Regions Fund	4.1	12,920	12,841
Income from other public sector entities	4.1	14,986	4,980
Total income from State Government		362,408	175,481
SURPLUS/(DEFICIT) FOR THE PERIOD		(126,203)	(12,291)
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus		-	-
Total other comprehensive income		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(126,203)	(12,291)

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

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

Department of Local Government, Sport and Cultural Industries
Statement of financial position
As at 30 June 2021

	Notes	2021 (\$000)	2020 (\$000)
ASSETS			
Current Assets			
Cash and cash equivalents	7.2	172,796	39,759
Restricted cash and cash equivalents	7.2	30,688	14,409
Receivables	6.1	5,928	4,730
Amounts receivable for services	6.2	160	160
Other current assets	6.3	4,321	727
Total Current Assets		213,893	59,785
Non-Current Assets			
Restricted cash and cash equivalents	7.2	928	788
Amounts receivable for services	6.2	44,777	34,642
Property, plant and equipment	5.1	280,755	617,142
Right of Use Assets	5.2	373	384
Intangible assets	5.3	-	986
Other non-current assets	6.3	3	32
Total Non-Current Assets		326,836	653,974
TOTAL ASSETS		540,729	713,759
LIABILITIES			
Current Liabilities			
Payables	6.4	4,282	2,969
Contract liabilities	6.5	2,787	743
Employee related provisions	3.1(b)	10,792	9,552
Lease Liabilities	7.1	171	175
Other current liabilities	6.6	896	4,005
Total Current Liabilities		18,928	17,444
Non-Current Liabilities			
Employee related provisions	3.1(b)	2,571	2,805
Lease Liabilities	7.1	210	213
Total Non-Current Liabilities		2,781	3,018
TOTAL LIABILITIES		21,709	20,462
NET ASSETS		519,020	693,297
EQUITY			
Contributed equity	9.9	650,723	698,797
Accumulated surplus/(deficit)	9.9	(131,703)	(5,500)
TOTAL EQUITY		519,020	693,297

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

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

Department of Local Government, Sport and Cultural Industries
Statement of changes in equity
For the year ended 30 June 2021

	Notes	Contributed Equity (\$000)	Reserves (\$000)	Accumulated surplus/ (deficit) (\$000)	Total Equity (\$000)
Balance at 1 July 2019		617,149	-	6,497	623,646
Changes in accounting policy (AASB 15)		-	-	(97)	(97)
Changes in accounting policy (AASB 16)		-	-	391	391
Initial application of AASB 1059		-	-	-	-
Restated balance at 1 July 2019		617,149	-	6,791	623,940
Surplus/(deficit)		-	-	(12,291)	(12,291)
Other comprehensive income		-	-	-	-
Total comprehensive income for the period		-	-	(12,291)	(12,291)
Transactions with owners in their capacity as owners:					
Capital appropriations	9.9	89,339	-	-	89,339
Distribution to owners		(7,691)	-	-	(7,691)
Total		81,648	-	-	81,648
Balance at 30 June 2020		698,797	-	(5,500)	693,297
Balance at 1 July 2020		698,797	-	(5,500)	693,297
Surplus/(deficit)		-	-	(126,203)	(126,203)
Total comprehensive income for the period		-	-	(126,203)	(126,203)
Transactions with owners in their capacity as owners:					
Capital appropriations	9.9	30,490	-	-	30,490
Distribution to owners		(78,564)	-	-	(78,564)
Total		(48,074)	-	-	(48,074)
Balance at 30 June 2021		650,723	-	(131,703)	519,020

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

Department of Local Government, Sport and Cultural Industries
Statement of cash flows
For the year ended 30 June 2021

	Notes	2021 (\$000)	2020 (\$000)
Cash flows from State Government			
Service appropriation		323,129	151,012
Capital appropriations		30,490	88,346
Holding account drawdown		160	160
Income from other public sector entities		14,986	4,980
Royalties for Regions Fund		15,071	13,555
Net cash provided by State Government		383,836	258,054
<i>Utilised as follows:</i>			
Cash flows from operating activities			
Payments			
Employee benefits		(47,318)	(46,619)
Supplies and services		(23,774)	(21,777)
Accommodation		(11,747)	(11,654)
Grants and subsidies		(136,932)	(98,966)
GST payments on purchases		(17,706)	(21,288)
GST payments to taxation authority		(78)	-
Other payments		(3,736)	(6,945)
Receipts			
Sale of goods and services		3	-
User charges and fees		8,371	9,296
Commonwealth grants and contributions		472	541
Interest received		-	1
GST receipts on sales		2,927	1,186
GST receipts from taxation authority		14,269	21,060
Other receipts		5,252	2,160
Net cash used in operating activities	7.2	(209,997)	(173,005)
Cash flows from investing activities			
Payments			
Purchase of non-current assets		(24,113)	(102,389)
Net cash used in investing activities		(24,113)	(102,389)
Cash flows from financing activities			
Payments			
Principal elements of lease payments		(270)	(274)
Net cash used in financing activities		(270)	(274)
Net increase/(decrease) in cash and cash equivalents		149,456	(17,614)
Cash and cash equivalents at the beginning of the period		54,956	72,570
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7.2	204,412	54,956

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

Department of Local Government, Sport and Cultural Industries
Summary of consolidated account appropriations
For the year ended 30 June 2021

	2021 Budget (\$000)	2021 Supplementary Funding (\$000)	2021 Revised Budget (\$000)	2021 Actual (\$000)	2021 Variance (\$000)
<u>Delivery of Services</u>					
Item 73 Net amount appropriated to deliver services	151,554	125,498	277,052	277,052	-
Item 76 Contribution to Community Sporting and Recreation Facilities Fund	18,000	-	18,000	18,000	-
Amount Authorised by Other Statutes:					
Salaries and Allowances Act 1975	358	-	358	358	-
Lotteries Commission Act 1990	29,252	-	36,000	38,014	2,014
Total appropriations provided to deliver services	199,164	125,498	331,410	333,424	2,014
<u>Capital</u>					
Item 136 Capital appropriations	30,490	200	30,690	30,490	(200)
Total Capital appropriations	30,490	200	30,690	30,490	(200)
<u>Administered Transactions</u>					
Item 74 Administered grants, subsidies and other transfer payments	35,793	28,747	64,540	64,540	-
Total administered transactions	35,793	28,747	64,540	64,540	-
GRAND TOTAL	265,447	154,445	426,640	428,454	1,814

Notes to the financial statements

Department of Local Government, Sport and Cultural Industries

Notes to the Financial Statements

For the year ended 30 June 2021

1. Basis of preparation

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

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

These annual financial statements were authorised for issue by the Accountable Authority of DLGSC on 15 October 2021.

Statement of Compliance

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

- 1) The *Financial Management Act 2006* (**FMA**)
- 2) The Treasurer's instructions (**TIs**)
- 3) Australian Accounting Standards (**AAS**) including applicable interpretations
- 4) Where appropriate, those **AAS** paragraphs applicable for not for profit entities have been modified.

The FMA and 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 a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case, the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars (\$'000).

Judgements and estimates

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

Contributed equity

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 as contributions by owners (at the time of, or prior to, transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 Contributions by Owners made to Wholly Owned Public Sector Entities and will be credited directly to Contributed Equity.

2. Agency outputs

How the Agency operates

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

	Notes
Agency objectives	2.1
Schedule of Income and Expenses by Service	2.2
Schedule of Assets and Liability by Service	2.3

2.1 Agency objectives

Mission

DLGSC's mission is to facilitate lively communities and economy and the offering of outstanding and inclusive sporting and cultural experiences. DLGSC is predominantly funded by Parliamentary appropriations.

Services

DLGSC provides the following services:

Service 1 Regulation and Support of Local Government

Supporting local governments to fulfil their statutory obligations and to improve capability in the sector.

Service 2: Culture and Arts Industry Support

Supporting the delivery of arts and culture activities across Western Australia through funding programs and partnerships.

Service 3: Asset and Infrastructure Support Services to Client Agencies

Provision of efficient and effective asset and infrastructure support services to client agencies.

Service 4: Regulation of Gambling and Liquor Industries

Provision of services that ensure gambling and liquor industries operate responsibly in accordance with legislation.

Service 5: Sport and Recreation Infrastructure Support

Provide support to maintain a strong sport and recreation sector that facilitates participation.

2.2 Schedule of income and expenses by service

For the year ended 30 June 2021

	Regulation and Support of Local Government		Culture and Arts Industry Support		Asset and Infrastructure Support Services to Client Agencies		Regulation of the Gambling and Liquor Industries		Sport and Recreation Infrastructure Support		Total	
	2021 (\$000)	2020 (\$000)	2021 (\$000)	2020 (\$000)	2021 (\$000)	2020 (\$000)	2021 (\$000)	2020 (\$000)	2021 (\$000)	2020 (\$000)	2021 (\$000)	2020 (\$000)
Cost of services												
<u>Expenses</u>												
Employee benefits expense	6,852	8,079	9,747	8,841	3,340	3,846	11,586	11,685	16,864	17,363	48,389	49,814
Supplies and services	3,010	5,120	4,271	3,913	4,441	2,730	5,482	4,020	7,411	7,830	24,615	23,613
Depreciation and amortisation expenses	74	433	112	583	4,219	4,625	134	799	1,086	1,963	5,625	8,403
Finance costs	1	1	2	2	1	1	3	3	4	3	11	10
Accommodation expenses	71	937	107	735	9,972	6,311	128	1,007	1,712	3,273	11,990	12,263
Grants and subsidies	3,228	722	54,417	33,487	1,790	1,771	-	-	74,347	55,231	133,782	91,211
Finance lease derecognition	-	-	-	-	277,154	-	-	-	-	-	277,154	-
Loss on disposal of non-current assets	-	-	-	-	-	-	-	-	-	15	-	15
Revaluation Decrement	-	-	-	-	599	3,526	-	-	-	-	599	3,526
Other expenses	2,770	282	265	131	230	95	314	243	437	6,163	4,016	6,912
Total cost of services	16,006	15,574	68,921	47,692	301,746	22,905	17,647	17,757	101,861	91,841	506,181	195,769
<u>Income</u>												
User charges and fees	104	85	-	-	76	170	7,047	2,940	4,396	3,062	11,623	6,259
Sponsorship revenue	-	-	150	44	-	-	-	-	-	-	150	44
Commonwealth grants and contributions	61	146	270	230	-	-	70	89	71	75	472	541
Interest revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2,711	117	7	107	1,229	807	1,209	66	168	57	5,325	1,153
Total income	2,876	348	427	381	1,306	978	8,326	3,096	4,635	3,194	17,570	7,998
Net cost of services	13,130	15,226	68,494	47,312	300,440	21,927	9,321	14,662	97,226	88,647	488,611	187,772
Income from State Government												
Service Appropriation	17,223	8,887	108,863	45,629	30,551	14,266	12,229	6,083	164,558	81,792	333,424	156,658
Services received free of charge	537	27	-	-	462	975	79	-	-	-	1,078	1,002
Royalties for Regions Funds	14	100	10,873	6,727	-	-	-	-	2,033	6,015	12,920	12,842
Income from other public sector entities	44	63	5,000	381	311	40	4,528	4,281	5,103	216	14,986	4,980
Total income from State Government	17,818	9,075	124,736	52,737	31,324	15,282	16,836	10,364	171,694	88,023	362,408	175,481
Surplus/(deficit) for the period	4,688	(6,150)	56,242	5,425	(269,116)	(6,646)	7,515	(4,298)	74,468	(624)	(126,203)	(12,291)

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

2.3 Schedule of assets and liabilities by service

For the year ended 30 June 2021

	Regulation and Support of Local Government		Culture and Arts Industry Support		Asset and Infrastructure Support Services to Client Agencies		Regulation of the Gambling and Liquor Industries		Sport and Recreation Infrastructure Support		Total	
	2021 (\$000)	2020 (\$000)	2021 (\$000)	2020 (\$000)	2021 (\$000)	2020 (\$000)	2021 (\$000)	2020 (\$000)	2021 (\$000)	2020 (\$000)	2021 (\$000)	2020 (\$000)
<u>Assets</u>												
Current assets	10,857	2,089	65,171	277	26,330	33,434	17,404	2,666	94,131	21,319	213,893	59,785
Non-current assets	623	2,897	1,161	199	295,910	610,759	1,214	5,980	27,928	34,139	326,836	653,974
Total assets	11,480	4,986	66,332	476	322,240	644,193	18,618	8,646	122,059	55,458	540,729	713,759
<u>Liabilities</u>												
Current liabilities	2,704	1,635	2,658	2,387	1,890	2,463	2,918	5,697	8,758	5,262	18,928	17,444
Non-current liabilities	410	361	571	477	166	312	654	672	980	1,196	2,781	3,018
Total liabilities	3,114	1,996	3,229	2,864	2,056	2,775	3,572	6,369	9,738	6,458	21,709	20,462
NET ASSETS	8,366	2,990	63,103	(2,388)	320,184	641,418	15,046	2,277	112,321	49,000	519,020	693,297

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

3. Use of our funding

Expenses incurred in the delivery of services

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

	Notes
Employee benefits expenses	3.1(a)
Employee related provisions	3.1(b)
Grants and subsidies	3.2
Other expenses	3.3

3.1 (a) Employee benefits expenses

	2021 (\$000)	2020 (\$000)
Employee benefits	43,989	45,513
Termination benefits	121	-
Superannuation – defined contribution plans	4,279	4,301
Total employee benefits expenses	48,389	49,814
Add: AASB 16 Non-monetary benefits	267	295
Less: Employee Contribution	(97)	(92)
Net employee benefits	48,559	50,017

Employee benefits: include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits (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 the termination of employment. Termination benefits are recognised when DLGSC is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

Superannuation: the amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, the GESBs, or other superannuation funds.

AASB 16 Non-monetary benefits: non-monetary employee benefits, that are employee benefits expenses, predominantly relate to the provision of vehicle and housing benefits are measured at the cost incurred by DLGSC.

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

3.1 (b) Employee related provisions

	2021 (\$000)	2020 (\$000)
Current		
<u>Employee benefits provisions</u>		
Annual leave	4,124	3,553
Long service leave	5,622	5,193
Deferred salary scheme	-	-
	9,746	8,746
<u>Other provisions</u>		
Employment on-costs	1,046	806
Total current employee related provisions	10,792	9,552
Non-current		
<u>Employee benefits provisions</u>		
Long service leave	2,286	2,523
<u>Other provisions</u>		
Employment on-costs	285	282
Total non-current employee related provisions	2,571	2,805
Total employee related provisions	13,363	12,356

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

Annual leave liabilities: 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:

	2021 (\$000)	2020 (\$000)
Within 12 months of the end of the reporting period	2,688	2,440
More than 12 months after the end of the reporting period	1,436	1,113
	4,124	3,553

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.

Long service leave liabilities: Unconditional long service leave provisions are classified as current liabilities as DLGSC 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 DLGSC 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:

	2021	2020
	(\$000)	(\$000)
Within 12 months of the end of the reporting period	5,622	5,193
More than 12 months after the end of the reporting period	2,286	2,523
	7,908	7,716

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

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

Employment on-costs, including workers' compensation insurance, 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 3.3 (apart from the unwinding of the discount (finance cost))' and are not included as part of the Agency's 'employee benefits expense'. The related liability is included in 'Employment on costs provision'.

	2021	2020
	(\$000)	(\$000)
Employment on-costs provision		
Carrying amount at start of period	1,088	847
Additional/(reversals of) provisions recognised	243	241
Carrying amount at end of period	1,331	1,088

Key sources of estimation uncertainty – long service leave

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

Several estimates and assumptions are used in calculating DLGSC's long service leave provision. These include:

- Expected future salary rates
- Discount rates
- Employee retention rates; and
- Expected future payments

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

3.2 Grants and subsidies

	2021 (\$000)	2020 (\$000)
<u>Recurrent</u>		
Arts Lotteries Account	11,409	15,849
Arts Projects and Programs	19,915	5,008
Bell Tower Foundation	300	280
Community Engagement and Funding	5,813	1,780
Companion Animal Shelters	200	200
COVID Recovery Plan - 2021	12,900	-
Local Projects Local Jobs	360	1,402
Lotterywest Relief Program	-	2,000
Minor Works	2,465	1,491
Other Grants	435	175
Partnerships Acceptance and Learnings (PALS)	563	611
Royalties for Regions Fund	14,906	10,814
ScreenWest	3,117	3,117
Small Grants Election Commitments - 2021	13,156	-
Sports Financial Grants	7,605	5,232
Sports Lotteries Account	16,871	16,643
Western Australian Football Commission	11,407	11,257
<u>Capital</u>		
Community Sporting and Recreational Facilities Fund	9,045	12,517
Sports Financial Grants	3,315	2,835
Total grants and subsidies	133,782	91,211

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

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

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

Some grants are over multiple financial years, where the third party has met the conditions for the following year's grant payment this has been accrued in the above figures.

3.3 Other expenditure

	2021 (\$000)	2020 (\$000)
Supplies and services		
Communications	1,920	1,578
Freight & Mail Services	75	106
Computing & IT related equipment	864	672
Labour Hire/Temporary Personnel	881	2,270
Professional & Administrative Services	9,270	9,099
Consultants and contractors	255	476
Consumables	1,182	1,142
Repairs & Maintenance	193	140
Travel	306	316
Entertainment	80	74
Insurance & licences	7,140	4,909
Operating Lease, Rental & Hire Costs	944	1,506
Advertising & Promotion	171	94
Portable & Attractive Equipment	610	276
Minor Works & Management Services	32	33
Not For Profit Funded Services	-	502
Other	692	420
Total supplies and services expenses^(a)	24,615	23,613
Accommodation expenses		
Rental	5,680	6,177
Repairs and maintenance	5,703	5,202
Utilities	607	491
Cleaning	-	394
Total accommodation expenses^(b)	11,990	12,264
Other expenses		
Audit Fees	562	544
Write Offs	143	16
Expected credit losses expense	53	1
Employment on-costs	348	185
Programs & Services	-	-
Refund of Previous Year's Revenue	63	186
Debt Discharge Subiaco Oval	-	5,600
Donations & Sponsorships	158	189
Other	2,689	191
Total other expenses	4,016	6,912
Finance lease derecognition		
New Museum project ^(c)	277,154	-
	277,154	-

Plant, equipment and vehicles	-	16
Net (gain)/loss	-	16
Total other expenditure	317,775	42,804

(a) Due to a change in account classification Supplies and services is restated as \$23.613 million in the prior year. In 2019-20 it was reported as \$24.215 million.

(b) Due to a change in account classification Accommodation expenses is restated as \$12.264 million. In 2019-20 it was reported as \$11.662 million.

(c) In November 2020, the Minister for Culture and Arts granted a 50 year lease to the WA Museum (WAM) to operate the WA Museum Boola Bardip for \$1 per annum. The lease is for the newly built museum and the four heritage buildings: the Beaufort Street Building, Jubilee Building, Hackett Hall and Old Gaol. The land and buildings were treated as separate components under AASB 16 with the land component recognised as an operating lease and the building being classified as a finance lease by DLGSC. Given that the lease with WAM is a concessionary lease, the lease payments to include in the measurement of the net investment in the lease is immaterial in value.

The museum building will still be required to be reported at the whole of government consolidation level as owned property, plant and equipment (PP&E). Therefore, an adjustment is required at consolidation level where, the lessor derecognises the asset from its books in accordance with AASB 16. The building costs are being treated as a finance lease and derecognised from DLGSC's financial statements. DLGSC as the lessor will need to maintain records of the owned PP&E assets and include these asset in its revaluation process at fair value.

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

Rental expenses include:

- i) Short-term leases with a lease term of 12 months or less;
- ii) Low-value leases with an underlying value of \$5,000 or less; and
- iii) Variable lease payments, recognised in the period in which the event or condition that triggers those payments occurs.

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

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

Building and infrastructure maintenance and equipment repairs and maintenance costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

Expected credit losses is an allowance of trade receivables, measured at the lifetime expected credit losses at each reporting date. DLGSC 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 6.1.1. Movement in the allowance for impairment of trade receivables.

Software modification costs are recognised as expenses as incurred.

Employee on-cost includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 3.1(b) Employee related provisions. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

4. Our funding sources

How we obtain our funding

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

	Notes
Income from State Government	4.1
User charges and fees	4.2
Commonwealth grants	4.3
Other Revenue	4.4

4.1 Income from State Government

	2021 (\$000)	2020 (\$000)
Appropriation received during the period:		
Service appropriation	333,424	156,658
Total appropriation received	333,424	156,658
Resources received from other public sector entities during the period:		
Services received free of charge	1,078	1,002
Total resources received	1,078	1,002
Royalties for Regions Fund:		
Regional Infrastructure and Headworks Account	12,920	12,841
Total Royalties for Regions Fund	12,920	12,841
Income from other public sector entities ^(a)	14,986	4,980
Total Grants and Subsidies from State Government	14,986	4,980
Total income from State Government	362,408	175,481

(a) Due to a change in account classification, Income from other public sector entities is restated as \$4.980 million for the prior year. In 2019-20 it was published as \$0.295 million.

Service Appropriations are recognised as income at the fair value of consideration received in the period in which DLGSC gains control of the appropriated funds. DLGSC gains control

of the appropriated funds at the time those funds are deposited in the bank account or credited to the holding account held at Treasury.

Income from other public sector entities are recognised as income when DLGSC has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when DLGSC receives the funds.

Liabilities assumed by the Treasurer or other public sector entities are recognised as income for an amount equivalent to the liability assumed when the liability is assumed.

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

The Regional Infrastructure and Headworks Account, and Regional Community Services Accounts are sub-funds 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 DLGSC receives the funds.

4.2 User charges and fees

	2021 (\$000)	2020 (\$000)
User charges and Fees:		
Camps catering	420	286
King Street Arts Centre Studio Hire	32	112
Liquor fees and other charges	7,048	2,940
Off-Road Vehicles	104	85
Programs and Accommodation	3,976	2,777
State Record Office	42	58
Other fees and charges	1	-
	11,623	6,258

Revenue is recognised at the transaction price when DLGSC transfers control of the services to customers. Revenue is recognised for the major activities as follows:

Revenue is recognised at a point-in-time for the user charges and fees listed above. The performance obligations for these user charges and fees are satisfied when the services have been provided.

4.3 Commonwealth grants

	2021 (\$000)	2020 (\$000)
Indian Ocean Territories (Christmas and Cocos (Keeling) Islands)	312	451
Indigenous Visual Arts Industry Support Program – Revealed	160	90
	472	541

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

Capital grants are recognised as income when the Agency achieves milestones specified in the grant agreement.

4.4 Other Revenue

	2021 (\$000)	2020 (\$000)
Rentals	304	188
Recoup of expenditure ^(a)	245	258
Car Park Revenue	378	284
Employee Contributions - FBT	79	74
City of Perth Inquiry	2,550	-
Banned Drinkers Register	1,186	-
Other ^(a)	583	349
	5,325	1,153

(a) Due to a change in accounting classification, 'Other revenue' is restated as \$1.153 million for the prior year. In 2019-20 it was published as \$5.839 million.

5. Key assets

Assets DLGSC utilises for economic benefit or service potential

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

	Notes
Property, plant and equipment	5.1
Right of Use Assets	5.2
Intangibles	5.3

5.1 Infrastructure, property, plant and equipment

Year ended 30 June 2021	Land	Buildings	Improvements	Works in Progress	Plant, equipment and vehicles	Accommodation equipment	Collections and Works of Art	Swan Bells	Exhibits - WIP	Total
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
1 July 2020										
Gross carrying amount	106,494	163,253	16,228	267,780	5,719	2,648	2,050	682	59,800	624,654
Accumulated depreciation	-	-	(3,427)	-	(1,680)	(2,193)	-	(212)	-	(7,512)
Accumulated impairment loss	-	-	-	-	-	-	-	-	-	0
Carrying amount at start of period	106,494	163,253	12,801	267,780	4,039	455	2,050	470	59,800	617,142
Additions	-	-	1,220	11,094	131	85	-	-	13,744	26,274
Transfers ^(a)	-	-	-	(274,408)	8	(8)	-	-	(73,275)	(347,683)
Other disposals	-	(8,742)	-	-	-	-	(392)	-	-	(9,134)
Write offs	-	-	(137)	-	(4)	(2)	-	-	-	(143)
Revaluation increments/(decrements)	(210)	(389)	-	-	-	-	-	-	-	(599)
Depreciation	-	(3,603)	(851)	-	(528)	(113)	-	(7)	-	(5,102)
Carrying amount at 30 June 2021	106,284	150,519	13,033	4,466	3,646	417	1,658	463	269	280,755
Gross carrying amount	106,284	150,521	17,200	4,466	5,796	2,332	1,658	682	269	289,208
Accumulated depreciation	-	(2)	(4,167)	-	(2,150)	(1,915)	-	(219)	-	(8,453)
Accumulated impairment loss	-	-	-	-	-	-	-	-	-	-

(a) WA Museum (Boola Bardip) was completed during 2020-21 with amount transferred from works in progress and being recognised as a finance lease by WA Museum resulting in the derecognition of asset. In addition, works in progress for the His Majesty's Theatre balcony project was also transferred to Perth Theatre Trust.

5.1 Infrastructure, property, plant and equipment continued

Year ended 30 June 2020	Land	Buildings	Improvements	Works in Progress	Plant, equipment and vehicles	Accommodation equipment	Collections and Works of Art	Swan Bells	Exhibits - WIP	Total
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
1 July 2019										
Gross carrying amount	107,574	169,455	15,869	216,150	5,886	2,592	2,051	682	18,432	538,691
Accumulated depreciation	-	-	(2,487)	-	(1,187)	(2,193)	-	(205)	-	(6,072)
Accumulated impairment loss	-	-	-	-	-	-	-	-	-	0
Carrying amount at start of period	107,574	169,455	13,382	216,150	4,699	399	2,051	477	18,432	532,619
Additions	-	60	114	59,889	24	166	15	-	41,368	101,636
Transfers ^(a)	-	32	150	(8,219)	(166)	(16)	-	-	-	(8,219)
Expensing WIP not meeting criteria	-	-	-	(40)	-	-	-	-	-	(40)
Other disposals	-	(14)	-	-	-	-	-	-	-	(14)
Write offs	-	-	-	-	-	-	(16)	-	-	(16)
Revaluation increments/(decrements)	(1,080)	(2,446)	-	-	-	-	-	-	-	(3,526)
Impairment losses reversed ^(b)	-	-	-	-	-	-	-	-	-	-
Depreciation	-	(3,834)	(845)	-	(518)	(94)	-	(7)	-	(5,298)
Carrying amount at 30 June 2020	106,494	163,253	12,801	267,780	4,039	455	2,050	470	59,800	617,142
Gross carrying amount	106,494	163,253	16,228	267,780	5,719	2,648	2,050	682	59,800	624,654
Accumulated depreciation	-	-	(3,427)	-	(1,680)	(2,193)	-	(212)	-	(7,512)
Accumulated impairment loss	-	-	-	-	-	-	-	-	-	-

(a) In 2019-20 there were transfers between asset classes resulting from the department reclassifying some assets for consistency. In addition, WIP was transferred to Perth Theatre Trust (\$5.46 million as equity transfer and \$1.51 million as grant) and Department of Education \$1.23 million).

Initial recognition

Items of infrastructure, property, plant and equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition. Items of infrastructure, property, plant and equipment costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income (other than where they form part of a group of similar items which are significant in total).

The cost of a leasehold improvement 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

Land is carried at fair value.

Buildings are carried at fair value less accumulated depreciation and accumulated impairment losses.

Infrastructure, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

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 2020 by Landgate. The valuations were performed during the year ended 30 June 2021 and recognised at 30 June 2021. In undertaking the revaluation, fair value was determined by reference to market values for land: \$106,284,000 (2020: \$106,494,000) and buildings: \$150,516,021 (2020: \$163,250,703). 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).

5.1.1 Depreciation and impairment

Charge for the period

	Notes	2021 (\$000)	2020 (\$000)
<u>Depreciation</u>			
Plant, equipment and vehicles	5.1	528	518
Accommodation equipment	5.1	113	94
Buildings & Improvements	5.1	4,454	4,679
Swan Bells	5.1	7	7
Total depreciation for the period		5,102	5,297

As at 30 June 2021 there were no indications of impairment to property, plant and equipment or infrastructure.

All surplus assets at 30 June 2021 have either been classified as assets held for sale or have been written-off.

Finite useful lives

All infrastructure, property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exceptions to this rule include assets held for sale, land and investment properties.

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

Asset	Useful life: years
Buildings	Up to 50 years
Plant, equipment and vehicles	5 to 20 years
Improvements	Up to 50 years
Accommodation equipment	3 to 20 years
Swan Bells	Up to 100 years
Computer hardware and software ^(a)	Up to 5 years

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

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

Land, 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.

Impairment

Non-financial assets, including items of infrastructure, plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised

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

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

As DLGSC is a not-for-profit agency, 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 the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.

5.2 Right of Use Assets

Year ended 30 June 2021	Buildings (\$000)	Plant, Equipment & Vehicles (\$000)	Total (\$000)
At 1 July 2020			
Gross carrying amount	80	511	591
Accumulated amortisation	(31)	(176)	(207)
Carrying amount at start of period	49	335	384
Additions	84	165	249
Depreciation	(81)	(179)	(260)
Carrying amount at 30 June 2021	52	321	373
Gross carrying amount	83	613	696
Accumulated amortisation	(31)	(292)	(323)
Year ended 30 June 2020	Buildings (\$000)	Plant, Equipment & Vehicles (\$000)	Total (\$000)
At 30 June 2019			
Opening net carrying amount	-	-	-
Recognition of right-of-use assets on initial application of AASB 16	46	345	391
Restated opening carrying amount	46	345	391
1 July 2019			
Gross carrying amount	46	345	391
Carrying amount at start of period	46	345	391
Additions	80	203	283
Disposals	-	(6)	(6)
Depreciation	(77)	(207)	(284)
Carrying amount at 30 June 2020	49	335	384
Gross carrying amount	80	511	591
Accumulated amortisation	(31)	(176)	(207)

Initial recognition

Right-of-use assets are measured at cost including the following:

- 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

This includes all leased assets other than investment property ROU assets, which are measured in accordance with AASB 140 'Investment Property'.

DLGSC 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 DLGSC 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.

The following amounts relating to leases have been recognised in the Statement of Comprehensive Income.

	2021	2020
	(\$000)	(\$000)
Depreciation expense of right-of-use assets	260	285
Lease interest expense	11	10
Expenses relating to variable lease payments not included in lease liabilities	-	-
Short-term leases	-	-
Low-value / Short-term leases	24	22

The total cash outflow for leases in 2021 was \$4.399 million and in 2020 was \$5.819 million.

DLGSC's leasing activities and how these are accounted for:

DLGSC has leases for vehicles, office and residential accommodations.

DLGSC has also entered into a Memorandum 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.

DLGSC 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.

5.3 Intangible assets

Year ended 30 June 2021	Other Intangibles (\$000)	Licences (\$000)	Computer Software (\$000)	Computer Software WIP (\$000)	Total (\$000)
1 July 2020					
Gross carrying amount	97	1,244	7,647	723	9,711
Accumulated amortisation	(71)	(1,115)	(7,019)	-	(8,205)
Accumulated impairment losses	-	(23)	(497)	-	(520)
Carrying amount at start of period	26	105	132	723	986
Transfers	-	-	-	(723)	(723)
Amortisation expense	(26)	(105)	(132)	-	(263)
Carrying amount at 30 June 2021	-	-	-	-	-

Year ended 30 June 2020	Other Intangibles (\$000)	Licences (\$000)	Computer Software (\$000)	Computer Software WIP (\$000)	Total (\$000)
1 July 2019					
Gross carrying amount	97	1,244	7,647	723	9,711
Accumulated amortisation	(47)	(740)	(4,597)	-	(5,384)
Accumulated impairment losses	-	(23)	(497)	-	(520)
Carrying amount at start of period	50	480	2,554	723	3,807
Amortisation expense	(24)	(375)	(2,422)	-	(2,821)
Carrying amount at 30 June 2020	26	105	132	723	986

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the 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, and only if, all of the following are demonstrated:

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

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 or more that comply with the recognition criteria as per AASB 138.57 (as noted above), are capitalised.

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

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

Subsequent measurement

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

5.3.1 Amortisation and impairment

Charge for the period

	2021 (\$000)	2020 (\$000)
Licences	105	375
Computer software	158	2,446
Total amortisation for the period	263	2,821

As at 30 June 2021 there were no indications of impairment to intangible assets.

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

Amortisation of finite life intangible assets is calculated on a straight line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by DLGSC 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:

Licences	3 to 4 years
Software ^(a)	3 to 5 years

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

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 for impairment is outlined in note.

6. Other assets and liabilities

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

	Notes
Receivables	6.1
Amounts receivable for services	6.2
Other assets	6.3
Payables	6.4
Contract liabilities	6.5
Other liabilities	6.6

6.1 Receivables

	2021 (\$000)	2020 (\$000)
Current		
Trade receivables	2,084	1,462
Allowance for impairment of trade receivables	(65)	(12)
GST receivable	3,909	3,280
Total receivables	5,928	4,730

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

6.1.1 Movement in the allowance for impairment of trade receivables

	2021 (\$000)	2020 (\$000)
Reconciliation of changes in the allowance for impairment of trade receivables:		
Opening Balance	12	11
Expected credit losses expense	53	1
Amounts written off during the period	-	-
Balance at end of period	65	12

The maximum exposure to credit risk at the end of the reporting period for trade 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'.

DLGSC does not hold any collateral as security or other credit enhancements for trade receivables.

6.2 Amounts receivable for services (Holding Account)

	2021 (\$000)	2020 (\$000)
Current	160	160
Non-current	44,777	34,642
Balance at end of period	44,937	34,802

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

Amounts receivable for services are not considered to be impaired (i.e. there is no expected credit loss of the holding accounts).

6.3 Other assets

	2021 (\$000)	2020 (\$000)
Current		
Prepayments	4,321	727
Total current	4,321	727
Non-current		
Prepayments	3	32
Total non-current	3	32
Balance at end of period	4,324	759

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

6.4 Payables

	2021 (\$000)	2020 (\$000)
<u>Current</u>		
Trade payables	1,725	879
Accrued expenses	1,895	1,581
Accrued salaries	662	510
Total current	4,282	2,969
Balance at end of period	4,282	2,969

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

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

The accrued salaries suspense account (See Note 7.2 'Restricted cash and cash equivalents') consists of amounts paid annually, from DLGSC appropriations for salaries expense, into a Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

6.5 Contract Liabilities

	2021 (\$000)	2020 (\$000)
Reconciliation of changes in contract liabilities		
Opening balance	743	597
Additions	2,787	743
Revenue recognised in the reporting period	(743)	(597)
Balance at the end of period	2,787	743
Current	2,787	743
Non-current	-	-
	2,787	743

DLGSC's contract liabilities relate to service and grant program delivery yet to be performed at the end of the reporting period.

DLGSC expects to satisfy the performance obligations unsatisfied at the end of the reporting period within the next 12 months.

6.6 Other liabilities

	2021 (\$000)	2020 (\$000)
<u>Current</u>		
Income received in advance	22	10
Unclaimed monies	18	18
Deposits	850	785
Liquor License Refunds	(18)	3,168
Contractor Retentions	24	24
Total current	896	4,005
Balance at end of period	896	4,005

7. Financing

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

	Notes
Lease Liabilities	7.1
Cash and cash equivalents	7.2
Reconciliation of cash	7.2.1
Reconciliation of operating activities	7.2.2

7.1 Lease Liabilities

	2021	2020
	(\$000)	(\$000)
Current	171	175
Non-Current	210	213
Total lease liabilities	381	389

Initial measurement

DLGSC measures a lease liability, at the commencement date, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, DLGSC uses the incremental borrowing rate provided by Western Australian Treasury Corporation.

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

- fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- amounts expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options (where these are reasonably certain to be exercised); and
- payments for penalties for terminating a lease, where the lease term reflects DLGSC 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 by DLGSC 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 dependent on sales are recognised by the DLGSC in profit or loss in the period in which the condition that triggers those payment occurs.

This section should be read in conjunction with note 5.2.

Subsequent Measurement

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

7.2 Cash and cash equivalents

7.2.1 Reconciliation of cash

	Notes	2021 (\$000)	2020 (\$000)
Cash and cash equivalents		172,796	39,759
Restricted cash and cash equivalents		31,616	15,197
Balance at end of period		204,412	54,956
Restricted cash and cash equivalents		2021 (\$000)	2020 (\$000)
Current			
Community Sporting and Recreation Facilities Fund ^(a)		8,923	1,328
Logue Brook Trust ^(b)		-	23
Sports Lotteries Account ^(c)		7,237	3,064
Arts Lotteries Account ^(c)		10,662	5,077
Royalties for Regions Fund ^(d)		2,671	2,862
Commonwealth Government grant - services to Indian Ocean Territories ^(e)		34	183
Sunset Property Special Purpose Account ^(f)		407	788
LG Local Projects Local Jobs ^(g)		32	389
Off-Road Vehicles ^(h)		701	666
Other		21	29
Non-current			
Accrued salaries suspense account ⁽ⁱ⁾		928	788

(a) The purpose of the CSRFF account is to hold monies appropriated for the purpose of making grants for the development of public sporting and recreation facilities, and for the management and administration of those grants.

(b) The purpose of the LBTF account is to hold monies appropriated for the purpose of funding the identification and re-establishment of recreation amenities, where practical, within the localities of nearby dams and inland water bodies following cessation of recreational access to Logue Brook. The money was received from Water Corporation in the 2007-08 financial year and after a change in government policy was repaid to Water Corporation in 2008-09. The balance of the account reflects interest earned on the amount.

- (c) The purpose of the Lotteries Account is to hold funds received by DLGSC from Lotterywest pursuant to Section 22(1)(a) and (b) of the Lotteries Commission Act 1990.
- (d) There is an agreement with Department of Regional Development for the Royalties for Regions Funds for a number of projects. Unspent funds are committed to projects and programs in WA regional areas.
- (e) The DLGSC and the Commonwealth Government have a Service Delivery Arrangement for the provision of services to the Indian Ocean Territories (IOT). The Commonwealth Government recoups DLGSC costs associated with these services. (Note 11.1)
- (f) Sunset hospital was transferred from Department of Finance during 2017/18 and this fund is used to maintain the property.
- (g) Unspent funds are committed to Local Government's "Local Projects, Local Jobs" project.
- (h) Unspent funds are committed to Off-Road Vehicles project.
- (i) Funds held in the suspense account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as non-current for 10 out of 11 years.

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

The accrued salaries suspense account consists of amounts paid annually, from DLGSC appropriations for salaries expense, into a Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

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

	Notes	2021 (\$000)	2020 (\$000)
Net cost of services		(488,611)	(187,772)
Non-cash items			
Depreciation and amortisation expense	5.1, 5.2 & 5.3	5,625	8,403
Expected credit losses expense	3.3	53	1
Services received free of charge	4.1	1,078	1,002
Net (gain)/loss on disposal of property, plant and equipment	3.3	-	16
Revaluation Decrement	5.1	599	3,526
PTT transfer		-	1,491
New Museum Project	3.3	277,154	-
Remeasurement under AASB 15		-	(97)
Remeasurement under AASB 16		-	391
RfR (State Government income in advance not operating)		(2,644)	(714)
Other non-cash items		267	442
(Increase)/decrease in assets			
Receivables ^(a)		(569)	1,668
Other current assets		(3,594)	1,917
Non-current assets		29	36
Increase/(decrease) in liabilities			
Payables ^(a)		1,313	(11,803)
Current provisions		1,240	1,789
Contract liabilities		2,044	743
Current lease liabilities		(5)	175
Other current liabilities		(3,109)	2,999
Non-current provisions		(234)	602
Non-current lease liabilities		(4)	213
Net GST receipts/(payments) ^(b)		(589)	958
Change in GST in receivables/payables ^(c)		(40)	1,009
Net cash used in operating activities		(209,997)	(173,005)

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

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

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

8. Risks and Contingencies

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

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

(a) Summary of risks and risk management

Credit risk

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

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

Liquidity risk

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

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

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

Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect DLGSC's income or the value of its holdings of financial instruments. DLGSC does not trade in foreign currency and is not materially exposed to other price risks. DLGSC's exposure to market risk for changes in interest rates relate primarily to the funds held in an interest bearing account.

All borrowings are due to the WATC and are repayable at fixed rates with varying maturities. Other than as detailed in the interest rate sensitivity analysis table at Note 8.1(e), DLGSC is not exposed to interest rate risk because the majority of cash and cash equivalents and restricted cash are non-interest bearing and it has no borrowings other than the Treasurer's advance (non-interest bearing), WATC borrowings and finance leases (fixed interest rate).

(b) Categories of financial instruments

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

	2021 (\$000)	2020 (\$000)
<u>Financial assets</u>		
Cash and cash equivalents	172,796	39,759
Restricted cash and cash equivalents	31,616	15,198
Financial assets at amortised cost ^(a)	46,956	36,252
Total financial assets	251,368	91,209
<u>Financial liabilities</u>		
Payables	4,282	2,969
Financial liabilities at amortised cost ^(b)	381	389
Other current liabilities	896	4,005
Total financial liability	5,559	7,363

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

(b) The amount of financial liabilities at amortised cost excludes GST payable to the ATO (statutory receivable).

(c) Credit risk exposure

The following table details the credit risk exposure on DLGSC's trade receivables using a provision matrix.

	Days past due								
	Total	Current	31-90	91 -	151-	211-	271-	331-	>390
30 June 2021	(\$000)	(\$000)	Days (\$000)	Days (\$000)	Days (\$000)	Days (\$000)	Days (\$000)	Days (\$000)	Days (\$000)
Expected credit loss rate	-	0%	0%	0%	0%	0%	1%	19%	100%
Estimated total gross carrying amount	431	13	12	302	0	0	23	20	61
Expected credit losses	(65)	-	-	-	-	-	-	(4)	(61)

	Days past due								
	Total	Current	31-90	91 -	151-	211-	271-	331-	>390
30 June 2020	(\$000)	(\$000)	Days (\$000)	Days (\$000)	Days (\$000)	Days (\$000)	Days (\$000)	Days (\$000)	Days (\$000)
Expected credit loss rate	-	0%	0%	0%	0%	0%	0%	12%	100%
Estimated total gross carrying amount	553	431	75	16	-	10	7	2	12
Expected credit losses	(12)	-	-	-	-	-	-	-	(12)

(d) Liquidity risk and interest rate exposure

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

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

Interest rate exposure						Maturity dates					
Weighted Average Effective Interest Rate %	Carrying Amount (\$000)	Fixed interest rate (\$000)	Variable interest rate (\$000)	Non- interest bearing (\$000)	Nominal amount (\$000)	Up to 1 month (\$000)	1-3 months (\$000)	3 months to 1 year (\$000)	1-5 years (\$000)	More than 5 years (\$000)	
2021											
Financial assets											
		172,796	-	-	172,796	172,796	172,796	-	-	-	
0.46%	31,616	-	-	31,616	31,616	31,616	-	-	-	-	
	2,019	-	-	2,019	2,019	2,019	-	-	-	-	
	44,937	-	-	44,937	44,937	160	-	-	640	44,137	
	251,368	-	-	251,368	251,368	206,591	-	-	640	44,137	
Financial liabilities											
	4,282	-	-	4,282	4,282	4,282	-	-	-	-	
	381	-	-	-	381	9	18	145	200	9	
	896	-	-	896	896	896	-	-	-	-	
	5,559	-	-	5,178	5,559	5,187	18	145	200	9	

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

(d) Liquidity risk and interest rate exposure continued

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

Interest rate exposure						Maturity dates				
Weighted Average Effective Interest Rate %	Carrying Amount (\$000)	Fixed interest rate (\$000)	Variable interest rate (\$000)	Non- interest bearing (\$000)	Nominal amount (\$000)	Up to 1 month (\$000)	1-3 months (\$000)	3 months to 1 year (\$000)	1-5 years (\$000)	More than 5 years (\$000)
2020										
<u>Financial assets</u>										
Cash and cash equivalents	39,759	-	-	39,759	39,759	39,759	-	-	-	-
Restricted cash and cash equivalents	15,198	-	23	15,175	15,198	15,198	-	-	-	-
Receivables (a)	1,450	-	-	1,450	1,450	1,450	-	-	-	-
Amounts receivable for services	34,802	-	-	34,802	34,802	160	-	-	640	34,002
	91,209	-	23	91,187	91,209	56,567	-	-	640	34,002
<u>Financial liabilities</u>										
Payables	2,969	-	-	2,969	2,969	2,969	-	-	-	-
Lease liabilities	389	-	-	-	389	15	31	129	204	10
Other financial liabilities	4,005	-	-	4,005	4,005	4,005	-	-	-	-
	7,363	-	-	6,974	7,363	6,989	31	129	204	10

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

(e) Interest rate sensitivity analysis

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

2021	Carrying amount (\$000)	-100 basis points Surplus (\$000)	Equity (\$000)	+100 basis points Surplus (\$000)	Equity (\$000)
<u>Financial Assets</u>					
Restricted cash and cash equivalents ^(a)	-	-	-	-	-
<u>Financial Liabilities</u>	-	-	-	-	-
Total increase/(decrease)	-	-	-	-	-
2020	Carrying amount (\$000)	-100 basis points Surplus (\$000)	Equity (\$000)	+100 basis points Surplus (\$000)	Equity (\$000)
<u>Financial Assets</u>					
Restricted cash and cash equivalents ^(a)	23	-	-	-	-
<u>Financial Liabilities</u>	-	-	-	-	-
Total increase/(decrease)	-	-	-	-	-

(a) The Logue Brook Trust fund interest bearing account has been reduced to zero as at the end of the 2020-21 financial year.

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.

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

8.2.1 Contingent assets

As at the reporting period date DLGSC had no contingent assets.

8.2.2 Contingent liabilities

There is a contingent liability relating to a long service leave provision for casuals. The amount of the obligation for those casual employees cannot be measured with sufficient reliability at the reporting date.

Contaminated sites

Under the Contaminated Sites Act 2003, DLGSC is required to report known and suspected contaminated sites to the Department of Water and Environmental Regulation (DWER). In accordance with the Contaminated Sites Act 2003, 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, DLGSC may have a liability in respect of investigation or remediation expenses.

DLGSC has identified one site which has been classified as "contaminated - remediation required" under the Contaminated Sites Act 2003. DLGSC has recently sought and received Ministerial approval to relinquish the Management Order to allow the land to be transferred to Christ Church Grammar School to develop. The cost of remediation will be borne by Christ Church Grammar School therefore DLGSC is not expected to incur any costs associated with any remediation required. The Department of Planning, Lands and Heritage (DPLH) are currently negotiating the transfer of the land on behalf of DLGSC.

8.3 Fair value measurements

Assets measured at fair value:	Level 2	Level 3	Fair value at end of period
2021	(\$000)	(\$000)	(\$000)
Land (Note 5.1)	5,520	100,764	106,284
Buildings (Note 5.1)	3,010	147,506	150,516
	8,530	248,270	256,800

Assets measured at fair value:	Level 2	Level 3	Fair value at end of period
2020	(\$000)	(\$000)	(\$000)
Land (Note 5.1)	5,720	100,774	106,494
Buildings (Note 5.1)	3,060	160,191	163,251
	8,780	260,965	269,745

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)

	Land (\$000)	Buildings (\$000)
2021		
Fair Value at start of period	100,774	160,192
Revaluation increments/(decrements) recognised in Profit or Loss	(10)	(403)
Disposals	-	(8,743)
Depreciation Expense	-	(3,540)
Fair Value at end of period	100,764	147,506
Total gains or losses for the period included in profit or loss	-	-
	Land (\$000)	Buildings (\$000)
2020		
Fair Value at start of period	100,774	167,165
Additions	-	60
Revaluation increments/(decrements) recognised in Profit or Loss	-	(3,264)
Transfers between asset classes	-	32
Disposals	-	(14)
Depreciation Expense	-	(3,786)
Fair Value at end of period	100,774	160,192
Total gains or losses for the period included in profit or loss	-	-

Valuation processes

There were no changes in valuation techniques during the period. However, the valuation processes have been significantly impacted by the COVID-19 pandemic.

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, buildings and infrastructure to be categorised within Level 3 where the valuations will 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 the Western Australian Land Information Authority (Valuations and Property Analytics) 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 and Infrastructure (Level 3 fair values)

Fair value for existing use specialised buildings and infrastructure assets is determined by reference to the cost of replacing the remaining future economic benefits embodied in the

asset, i.e. the 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 the Western Australian Land Information Authority (Valuations and Property Analytics). 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 and infrastructure.

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.

Information about significant unobservable inputs (Level 3) in fair value measurements

Description	Fair value 2021 (\$000)	Fair value 2020 (\$000)	Valuation technique(s)	Unobservable inputs	Relationship of unobservable inputs to fair value
Buildings	147,506	160,191	Depreciated Replacement Cost	Historical cost per square metre floor area (m2)	Historical cost per m2 increases fair value.
Land	100,764	100,774	Market approach	Selection of land with similar approximate utility	Higher historical cost per m2 increases fair value.

8.4 Capital commitments

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:

	2021 (\$000)	2020 (\$000)
Within 1 year	16,771	32,557
Later than 1 year and not later than 5 years	-	2,773
Later than 5 years	-	-

9. Other disclosures

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

	Notes
Events occurring after the end of the reporting period	9.1
Future impact of Australian standards issued but not yet operative	9.2
Key management personnel	9.3
Related party transactions	9.4
Related bodies	9.5
Affiliated bodies	9.6
Special purpose accounts	9.7
Remuneration of auditors	9.8
Equity	9.9
Supplementary financial information	9.10
Explanatory Statement	9.11

9.1 Events occurring after the end of the reporting period

DLGSC has no adjusting or non - adjusting events after the end of the reporting period.

9.2 Future impact of Australian Accounting Standards not yet operative

DLGSC 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, DLGSC plans to apply the following Australian Accounting Standards from their application date.

AASB 17	<i>Insurance Contracts</i> This Standard establishes principles for the recognition, measurement, presentation and disclosure of insurance contracts DLGSC has not assessed the impact of the Standard.	1 Jan 2023
AASB 1060	<i>General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities</i> This Standard sets out a new, separate disclosure standard to be applied by all entities that are reporting under Tier 2 of the Differential Reporting Framework in AASB 1053. There is no financial impact.	1 Jul 2021
AASB 2020-1	<i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current</i> This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. There is no financial impact.	1 Jan 2023
AASB 2020-3	<i>Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments</i> This Standard amends: (a) AASB 1 to simplify the application of AASB 1; (b) AASB 3 to update a reference to the Conceptual Framework for Financial Reporting; (c) AASB 9 to clarify the fees an entity includes when assessing whether the terms of a new or modified financial liability are substantially different from the terms of the original financial liability; (d) AASB 116 to require an entity to recognise the sales proceeds from selling items produced while preparing property, plant and equipment for its intended use and the related cost in profit or loss, instead of deducting the amounts received from the cost of the asset; (e) AASB 137 to specify the costs that an entity includes when assessing whether a contract will be loss-making; and (f) AASB 141 to remove the requirement to exclude cash flows from taxation when measuring fair value. There is no financial impact.	1 Jan 2022

<i>AASB 2020-5</i>	<i>Amendments to Australian Accounting Standards – Insurance Contracts</i> This Standard amends AASB 17 to reduce the costs of applying AASB 17 by simplifying some of its requirements. DLGSC has not assessed the impact of the Standard.	1 Jan 2021
<i>AASB 2020-6</i>	<i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date</i> This Standard amends AASB 101 to defer requirements for the presentation of liabilities in the statement of financial position as current or non-current that were added to AASB 101 in AASB 2020-1. There is no financial impact.	1 Jan 2022
<i>AASB 2020-7</i>	<i>Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions: Tier 2 Disclosures</i> This Standard adds new disclosure requirements to AASB 1060. There is no financial impact.	1 Jul 2021
<i>AASB 2021-1</i>	<i>Amendments to Australian Accounting Standards – Transition to Tier 2: Simplified Disclosures for Not-for-Profit Entities</i> This Standard amends AASB 1060 to provide not-for-profit entities with optional relief from presenting comparative information in the notes to the financial statements where the entity did not disclose the comparable information in its most recent previous general purpose financial statements. There is no financial impact.	1 Jul 2021
<i>AASB 2021-2</i>	<i>Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates</i> 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. There is no financial impact.	1 Jan 2023

AASB 2021-3 Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions beyond 30 June 2021

1 Apr 2021

This Standard amends AASB 16 to extend by one year the application period of the practical expedient added to AASB 16 by AASB 2020-4.

There is no financial impact.

9.3 Key management personnel

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

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

Compensation band (\$)	2021	2020
70,001 - 80,000	-	-
80,001 - 90,000	1	-
100,001 - 110,000	1	-
120,001 - 130,000	1	-
140,001 - 150,000	-	1
160,001 - 170,000	1	-
170,001 - 180,000	2	1
180,001 - 190,000	-	-
190,001 - 200,000	2	1
200,001 - 210,000	1	3
210,001 - 220,000	2	-
220,001 - 230,000	1	2
260,001 - 270,000	-	1
340,001 - 350,000	1	1
	2021	2020
	(\$000)	(\$000)
Short-term employee benefits	1,934	1,628
Post-employment benefits	234	226
Other long-term benefits	268	315
Termination benefits	-	-
Total compensation of senior officers	2,436	2,169

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

9.4 Related party transactions

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

Related parties of DLGSC include:

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

Significant transactions with Government-related entities

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

- income from State Government (Note 4.1);
- equity contributions (Note 9.9);
- lease rentals payments to the Department of Finance (Government Office Accommodation and State Fleet) (Note 3.3) and related outstanding balances (Note 7.1);
- insurance payments to the Insurance Commission and RiskCover fund (Note 3.3);
- Royalties for Regions Fund (Note 4.1) ;
- services received free of charge (Note 4.1);
- recoups for services provided to Gaming and Wagering Commission of WA, and Racing Penalties Appeal Tribunal (Note 4.4) ;
- grant payment to Lotteries Commission towards the COVID-19 Relief Fund (Note 3.2);
- Unspent funds returned to Gaming and Wagering Commission (Note 3.3);
- remuneration for services provided by the Auditor General (Note 9.8)
- payments to Combat Sports Commission (Note 9.6)); and
- grants provided to West Australian Institute of Sport (Note 3.2 and 9.6).

Material transactions with other related parties

- superannuation payments to GESB (Note 3.1(a))

Outside of normal citizen type transactions with DLGSC, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

9.5 Related bodies

DLGSC has no related bodies.

9.6 Affiliated bodies	2021 (\$000)	2020 (\$000)
Albany Italian Club Inc	54	-
Al Mustafa Association	5	-
Al Noor Community Language Inc	15	-
Art on the Move (ATOM)	1,525	-
Bridgepro Incorporated	-	5
Broome Sports Association	60	60
Cambodian Welfare and Cultural Centre of WA Inc	175	-
Castellorizian Association of Western Australia (Inc)	225	-
Combat Sports Commission	860	853
Community Languages Western Australia Inc	115	-
Croatian Ethnic School of WA	27	-
Croquet West	51	-
Ethnic Communities Council of WA	-	120
Esperance Districts Recreation Association	25	-
Floorball Association of Western Australia	40	-
Friends of Mongolia	5	-
Full Gospel Worship Centre Perth WA Inc	7	-
Goldfields Sports Development Foundation	30	30
Great Southern Sports Talent Association (GSSTA)	50	50
Handball West	-	5
Hand Gliding and Paragliding Association	-	10
Hedayat Dari Community Language School	4	-
International Art Space	417	-
Judo Western Australia Inc	100	-
Korean Traditional Culture and Arts Community Inc	36	-
Kyle Chinese Language and Culture School Inc	22	-
Kung Fu Wushu Western Australia Inc.	-	5
Macedonian Cultural Centre Ilinden Perth Western Australia Inc	100	-
Marching WA Inc	23	-
Mid West Academy of Sport	200	200
Mid West Sports Federation	50	-
Muslim Heritage Australia	3	-
Next Gen Enterprise	-	5
North West Regional Gymnastic Association Inc.	-	18
Outdoors WA	140	140
Peel Regional Academy of Sports	100	100
Perth African Nations Football Council Inc.	-	45
The Perth Centre for Photography	140	-
Polish Club General W. Sikorski WA Inc.	138	-
Shree Swaminarayan Sidhant Sajivan Mandal Perth Inc	110	-
South West Academy of Sport	235	235
South West Sports Development Federation Inc	10	-
SportWest	551	-
Table Tennis Western Australia Inc	50	-
Tenpin Bowling Association of WA Inc.	-	98
The Vietnamese Catholic Ethnic School of WA Inc	40	-
Vasto Club - Casa D'Abruzzo Incorporated	187	-
Vietnamese Community in Australia WA Chapter Inc	88	-
Vietnamese School of WA Inc	11	-
Western Australian Clay Target Association	175	-
Western Australian Flying Disc Association	65	56
Western Australian Football Commission	11,637	-
West Australian Institute of Sport	20,053	8,144
Western Australian Speedway Commission Inc	140	-
Western Australian Sports Federation	629	-
Western Australian Water Ski Association Inc	40	-
Western Australian Waveski Association Inc	10	10
Writing WA	-	272
Total	38,771	10,461

The organisations listed above are not subject to operational control by DLGSC.

9.7 Special purpose accounts

Sunset Heritage Trust Account ^(a)

The purpose of the account is to hold funds received from the Department of Finance to operate the Sunset Heritage Properties

	2021	2020
	(\$000)	(\$000)
Balance at start of period	788	1,231
Receipts	28	-
Payments	(409)	(443)
Balance at end of period	407	788

Indian Ocean Territories Reimbursement Trust Fund ^(b)

The Indian Ocean Territories Reimbursement Trust Fund was established in March 1996 and became operational in July 1996. The purpose of the account is to hold funds received from the Commonwealth, for services provided by DLGSC in relation to the regulation of liquor operations on Christmas and Cocos Islands. The balance of the trust fund at the end of the financial year is held in DLGSC's operating account. The figures presented below for the Trust Fund have been prepared on a cash basis.

	2021	2020
	(\$000)	(\$000)
Balance at start of period	8	-
Receipts	70	89
Payments	(78)	(81)
Balance at end of period	0	8

Community Sporting and Recreation Facilities Fund ^(a)

The purpose of the account is to hold monies appropriated for the purpose of making grants for the development of public sporting and recreation facilities, and for the management and administration of those grants.

	2021	2020
	(\$000)	(\$000)
Balance at start of period	1,328	1,841
Receipts	18,000	12,010
Payments	(10,405)	(12,523)
Balance at end of period	8,923	1,328

Logue Brook Trust Fund ^(b)

The purpose of the LBTF account is to hold monies appropriated for the purpose of funding the identification and re-establishment of recreation amenities, where practical, within the localities of nearby dams and inland water bodies following cessation of recreational access to Logue Brook. The money was received from Water Corporation in the 2007-08 financial

year and after a change in government policy was repaid to Water Corporation in 2008-09. The balance of the account reflects interest earned on the amount.

	2021 (\$000)	2020 (\$000)
Balance at start of period	23	42
Receipts	1	4
Payments	(24)	(23)
Balance at end of period	0	23

Off-Road Vehicles Fund ^(a)

The purpose of the account is to hold funds collected for the registration of vehicles under the Control of Vehicles (Off-road areas) Act and to provide funds to meet the expenses of DLGSC in connection with administration of the Act pursuant to section 43(2) of the Act.

	2021 (\$000)	2020 (\$000)
Balance at start of period	666	599
Receipts	104	85
Payments	(69)	(18)
Balance at end of period	701	666

Arts Lotteries Special Purpose Account ^(a)

The purpose of the account is to hold moneys received, pursuant to section 22(2)(d) and 22(5) of the Lotteries Commission Act 1990, to be applied in such proportions and among such bodies engaged in the conduct of cultural activities in the State.

	2021 (\$000)	2020 (\$000)
Balance at start of period	3,064	952
Receipts	19,007	17,961
Payments	(11,409)	(15,849)
Balance at end of period	10,662	3,064

Sports Lotteries Special Purpose Account ^(a)

The purpose of the account is to hold moneys received, pursuant to section 22(2)(c) and 22(4) of the Lotteries Commission Act 1990, to be applied in such proportions and among such bodies engaged in the conduct of sport in the State.

	2021	2020
	(\$000)	(\$000)
Balance at start of period	5,077	3,762
Receipts	19,007	17,961
Payments	(16,847)	(16,646)
Balance at end of period	7,237	5,077

(a) Established under section 16(1)(b) of FMA.

(b) Established under section 16(1)(d) of FMA.

9.8 Remuneration of auditors

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

	2021	2020
	(\$000)	(\$000)
Auditing the accounts, financial statements controls, and key performance indicators	487	395

9.9 Equity

	2021	2020
	(\$000)	(\$000)
<u>Contributed equity</u>		
Balance at start of period	698,797	617,149
<i>Contributions by owners</i>		
Capital appropriation	30,490	89,339
Total contributions by owners	729,287	706,488
<i>Distributions to owners</i>		
Transfer of net assets to other agencies:		
Transfer to Department of Education	-	1,235
Transfer to Perth Theatre Trust	523	5,463
Transfer to Art Gallery WA	-	993
Transfer to WA Museum	78,041	-
Total distributions to owners	78,564	7,691
Balance at end of period	650,723	698,797

9.10 Supplementary financial information

(a) Write-offs

During the financial year, \$142,838 (2020: \$16,417) was written off DLGSC's asset register under the authority of:

	2021 (\$000)	2020 (\$000)
The accountable authority	-	16
The Minister	143	-
	143	16

9.11 Explanatory statement (Controlled Operations)

All variances between annual estimates (original budget) and actual results for 2021, and between the actual results for 2021 and 2020 are shown below. Narratives are provided for key major variances which are greater than 10% and 1% of Total Cost of Services for the Statements of Comprehensive Income and Statement of Cash Flows, and are greater than 10% and 1% of Total Assets for the Statement of Financial Position.

9.11.1 Statement of Comprehensive Income Variances

	Variance Note	Estimate 2021 (\$000)	Actual 2021 (\$000)	Actual 2020 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2021 and 2020 (\$000)
Expenses						
Employee benefits expense	1	52,504	48,389	49,814	(4,115)	(1,425)
Supplies and services	2	13,013	24,615	23,613	11,602	1,002
Depreciation and amortisation expense	3, a	9,694	5,625	8,403	(4,069)	(2,778)
Finance costs		27	11	10	(16)	1
Accommodation expenses		11,343	11,990	12,264	647	(274)
Grants and subsidies	4, b	167,339	133,782	91,211	(33,557)	42,570
Finance lease derecognition	5, c	-	277,154	-	277,154	277,154
Loss on disposal of non-current assets		-	-	16	-	(16)
Revaluation Decrement	6, d	-	599	3,526	599	(2,927)
Other expenses	7, e	7,031	4,016	6,912	(3,015)	(2,896)
Total cost of services		260,951	506,181	195,770	245,230	310,411
Income						
<i>Revenue</i>						
User charges and fees	8, f	1,200	11,623	6,258	10,423	5,364
Sponsorship		-	150	44	150	106
Sales	9	23,058	-	-	(23,058)	-
Commonwealth grants and contributions	10	1,551	-	541	(1,079)	(70)
Interest revenue		-	-	-	-	-
Other revenue	11, g	1,589	5,325	1,154	3,736	4,171
Total Income		27,398	17,570	7,997	(9,828)	9,572

NET COST OF SERVICES		233,553	488,612	187,772	255,058	300,839
Income from State Government						
Service appropriation	12, h	199,164	333,424	156,658	134,260	176,766
Services received free of charge		1,322	1,078	1,002	(244)	76
Royalties for Regions Fund	13	20,114	12,920	12,841	(7,194)	78
Income from other public sector entities	14, i	-	14,986	4,980	14,986	10,006
Total income from State Government		220,600	362,408	175,481	141,808	186,927
SURPLUS/(DEFICIT) FOR THE PERIOD		(12,953)	(126,204)	(12,291)	(113,250)	(113,912)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(12,953)	(126,204)	(12,291)	(113,250)	(113,912)

Major Estimate and Actual (2021) Variance Narratives

- 1) Employee expenses is under budget by \$4.1 million, due largely to the estimate being allocated across a number of accounts. The actual variance in employee benefits expenses was less and reflected positions that were vacant during the year.
- 2) Supplies and services is over budget by \$11.6 million, due to the estimate being allocated across different categories.
- 3) Depreciation and amortisation expense is under budget by \$4.1 million due to the estimates including depreciation for the new WA Museum. However, the accounting treatment determined that the museum buildings were derecognised from the DLGSC asset register, because the lease for the building was treated as a finance lease by DLGSC.
- 4) Grants and subsidies is under budget by \$33.6 million due to grant expenditure being under budget for Arts sector, CSRFF and Infrastructure Royalties for Regions.
- 5) Finance lease derecognition is over budget by \$277.1 million due to the lease between DLGSC and WA Museum being treated as a finance lease. This resulted in the museum building costs being derecognised from the DLGSC asset register.
- 6) Revaluation decrement was not budgeted for in 2020-21, due to the difficulty in forecasting revaluations or devaluations in advance.
- 7) Other expenses are under budget by \$3 million, due to the estimate being allocated across different categories. Offsetting this was an amount of \$2.6 million reported due to expenditure relating to the City of Perth Inquiry.
- 8) User charges and fees revenue is \$10.4 million greater than the budget due largely to the estimate being classified in different accounts. In addition, part of the variance is due to revenue for camps accommodation and programs being \$2 million greater than budget.
- 9) Sales were budgeted for, but not reported in 2020-21. This is due to a difference in the allocation of budget revenue in the revenue accounts.
- 10) Commonwealth grants and contributions is under budget by \$1.1 million due largely to revenue not being received for State Football Centre in the year that it was originally expected to be received.

- 11) Other revenue is \$3.7 million greater than the budget partly due to the allocation of the estimate in other accounts. In addition, there was revenue relating to the City of Perth inquiry.
- 12) Service appropriation increased by \$134.3 million due to additional appropriation related to election commitments.
- 13) Royalties for Regions Fund decreased by \$7.2 million due to project deferrals
- 14) Income from other public sector entities is over budget by \$15 million due to a difference in the allocation of budget revenue into revenue categories, totaling approximately \$10 million. The actual increase reflected that the income from public sector entities was budgeted in various other revenue accounts instead.

Major Actual (2021) and Comparative (2020) Variance Narratives

- a) Depreciation expense decreased by \$2.8 million due largely to computer software being fully depreciated.
- b) Grants and subsidies increased by \$42.6 million due to election commitments in 2020-21.
- c) Finance lease derecognition increased by \$277.2 million due to the lease between DLGSC and WA Museum being treated as a finance lease. This resulted in the museum building costs being derecognised from the DLGSC asset register.
- d) Revaluation decrement decreased by \$2.9 million, resulting from the valuation of DLGSC land and buildings. The devaluation of assets was less than the prior year.
- e) Other expenses decreased by \$2.9 million due largely to the WAFC accommodation relocation in 2019-20. This is offset by expenditure on City of Perth Inquiry Panel in 2020-21.
- f) User fees and charges increased by \$5.4 million due to the recovery in 2020-21 after the impact of Covid in 2019-20.
- g) Other revenue is \$4.2 million greater due to City of Perth Inquiry (\$2.6 million) and the Banned Drinkers Register revenue (\$1.2 million).
- h) Service appropriation increased by \$176.8 million due to additional appropriation relating to election commitments.
- i) Income from other public sector entities increased by \$10 million due to COVID Recovery program Creative Communities and Lotterywest COVID grants.

9.11.2 Statement of Financial Position Variances

	Variance Note	Estimate 2021 (\$000)	Actual 2021 (\$000)	Actual 2020 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2021 and 2020 (\$000)
ASSETS						
Current Assets						
Cash and cash equivalents	15, j	16,367	172,796	39,759	156,429	133,037
Restricted cash and cash equivalents	16, k	7,756	30,688	14,409	22,932	16,279
Receivables		4,611	5,928	4,730	1,317	1,198
Amounts receivable for services		160	160	160	-	-
Other current assets	l	4,634	4,321	727	(313)	3,594
Total Current Assets		33,528	213,893	59,785	180,365	154,108
Non-Current Assets						
Restricted cash and cash equivalents		788	928	788	140	140
Works of Art		2,051	-	-	(2,051)	-
Amounts receivable for services	m	44,777	44,777	34,642	-	10,135
Infrastructure, property, plant and equipment	17, n	670,332	280,755	617,142	(389,577)	(336,387)
Right of Use Assets		384	373	384	(11)	(11)
Intangible assets		110	-	986	(110)	(986)
Other non-current assets		228	3	32	(225)	(29)
Total Non-Current Assets		718,670	326,836	653,974	(391,834)	(327,138)
TOTAL ASSETS		752,198	540,729	713,759	(211,469)	(173,030)
LIABILITIES						
Current Liabilities						
Payables	18	-	4,282	2,969	4,282	1,313
Contract liabilities	19	-	2,787	743	2,787	2,044
Borrowings		175	-	-	(175)	-
Employee related provisions		11,128	10,792	9,552	(336)	1,240
Lease Liabilities		-	171	175	171	(4)
Other current liabilities		2,108	896	4,005	(1,212)	(3,109)
Total Current Liabilities		13,411	18,928	17,444	5,517	1,484
Non-Current Liabilities						
Payables		-	-	-	-	-
Borrowings		167	-	-	(167)	-
Employee related provisions		3,535	2,571	2,805	(964)	(234)
Lease Liabilities		-	210	213	210	(3)
Other non-current liabilities		17	-	-	(17)	-
Total Non-Current Liabilities		3,719	2,781	3,018	(939)	(237)
TOTAL LIABILITIES		17,131	21,709	20,462	4,578	1,247

NET ASSETS		735,067	519,020	693,297	(216,047)	(174,277)
EQUITY						
Contributed equity	o	665,478	650,723	698,797	(14,755)	(48,074)
Reserves	20	64,089	-	-	(64,089)	-
Accumulated surplus/(deficit)	21, p	5,500	(131,703)	(5,500)	(137,203)	(126,203)
TOTAL EQUITY		735,067	519,020	693,297	(216,047)	(174,277)

Major Estimate and Actual (2021) Variance Narratives

15) Cash and cash equivalents increased by \$156.4 million due to underspends for grants and projects. In June there was significant appropriation revenue received related for election commitments, that were not paid out before end of financial year. This includes \$87.3 million related to election commitments, \$38.2 million Small grants election commitments/MYR adjustments and \$7.9 million additional Lotteries commission funding.

16) Restricted cash and cash equivalents increased by \$22.9 million due to underspends in Community Sporting and Recreation Facility Fund (CSRFF) and Royalties for Regions (RFR) projects.

17) Infrastructure, property, plant and equipment decreased by \$389.6 million due to the new WA Museum lease being recognised as a finance lease, resulting in the derecognition of the asset from DLGSC of \$277 million. There was also a transfer of exhibits \$73 million to WA museum.

18) Payables increased by \$4.3 million made up of trade payables, other payables and accrued salaries. There were no payables budgeted for.

19) Contract liabilities increased by \$2.8 million, due largely to Motorplex Complex Albany (\$1.4 million) and other projects. There were no contract liabilities budgeted for.

20) Reserves are under budget, as DLGSC does not have an asset revaluation reserve reported in 2020-21. There is a revaluation decrement due to assets being revalued downwards.

21) Accumulated surplus decreased in 2020-21, largely due to the finance lease derecognition associated with the transfer of the completed WA Museum from DLGSC's financial statements. This is offset by significant increase in appropriation revenue for election commitments, with a delay in expenditure.

Major Actual (2021) and Comparative (2020) Variance Narratives

j) Cash and cash equivalents increased by \$133 million due to underspends for grants and projects. In June there was significant appropriation revenue received related for election commitments, that were not paid out before end of financial year. This includes \$87.3 million related to election commitments, \$38.2 million Small grants election commitments/MYR adjustments and \$7.9 million additional Lotteries commission funding.

- k) Restricted cash and cash equivalents increased by \$16.3 million due to underspends in Community Sporting and Recreation Facility Fund (CSRFF) and Royalties for Regions (RfR) projects.
- l) Other current assets are \$3.6 million greater due largely to prepayments, in particular for Infrastructure grant payments.
- m) Amounts receivable for services increased by \$10.1 million, reflecting the transfer to the holding account accrual in 2020-21.
- n) Infrastructure, property, plant and equipment decreased by \$336.4 million due to the new WA Museum lease being recognised as a finance lease, resulting in the derecognition of the asset from DLGSC of \$277 million. There was also a transfer of exhibits \$73 million to WA Museum.
- o) Contributed equity \$48.1 million less due to the transfer of exhibitions associated with the New Museum project to WA Museum. This is offset by an increase in Equity Contribution during the financial year.
- p) Accumulated surplus decreased in 2020-21, largely due to the finance lease derecognition associated with the transfer of the completed WA Museum from DLGSC's financial statements. This is offset by significant increase in appropriation revenue for election commitments, with a delay in expenditure.

9.11.3 Statement of Cash Flows Variances

	Variance Note	Estimate 2021 (\$000)	Actual 2021 (\$000)	Actual 2020 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2021 and 2020 (\$000)
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation	22, q	188,845	323,129	151,012	134,284	172,117
Capital appropriations	r	31,990	30,490	88,346	(1,500)	(57,856)
Holding account drawdown		160	160	160	-	-
Income from other public sector entities	23, s	187	14,986	4,980	14,799	10,006
Royalties for Regions Fund	24, t	20,114	15,071	13,555	(5,043)	1,516
Net cash provided by State Government		241,296	383,836	258,053	142,540	125,783
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits	25	(52,671)	(47,318)	(46,619)	5,353	(699)
Supplies and services	26, u	(12,650)	(23,774)	(21,777)	(11,124)	(1,997)
Accommodation	27	(14,333)	(11,747)	(11,654)	2,586	(92)
Grants and subsidies	28, v	(167,439)	(136,932)	(98,966)	30,507	(37,966)
GST payments on purchases	29, w	(28,760)	(17,706)	(21,288)	11,054	3,581
GST payments to taxation authority		(78)	(78)	-	-	(78)
Finance Costs		(35)	-	-	-	-
Other payments	x	(2,465)	(3,736)	(6,945)	(1,271)	3,209
Receipts						
Sale of Goods	30	13,156	3	-	(13,153)	3
User charges and fees	31	3,718	8,371	9,296	4,653	(925)
Commonwealth grants and contributions		1,549	472	541	(1,077)	(70)
Interest received		-	-	1	-	(1)
GST receipts on sales	32, y	30,084	2,927	1,186	(27,157)	1,741
GST receipts from taxation authority	33, z	(814)	14,269	21,060	15,083	(6,791)
Other receipts	34, za	3,056	5,252	2,160	2,196	3,092
Net cash provided by/(used in) operating activities		(227,682)	(209,997)	(173,004)	17,650	(36,992)
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current assets	35, zb	(43,294)	(24,113)	(102,389)	19,181	78,277
Net cash provided by/(used in) investing activities		(43,294)	(24,113)	(102,389)	19,181	78,277

CASH FLOWS FROM FINANCING ACTIVITIES**Payments**

Repayment of borrowings		(210)	(270)	(274)	(60)	4
Net cash provided by/(used in) financing activities		(210)	(270)	(274)	(60)	4
Net increase/(decrease) in cash and cash equivalents	36, zc	(29,890)	149,456	(17,614)	179,346	167,070
Cash and cash equivalents at the beginning of the period	37, zd	55,050	54,956	72,570	(94)	(17,614)
Cash and cash equivalents at the end of the period	38	25,160	204,412	54,956	179,252	149,456

Major Estimate and Actual (2021) Variance Narratives

22) Service appropriation is over budget by \$134.3 million due to additional appropriation related to election commitments.

23) Income from other public sector entities is over budget by \$14.8 million due to a difference in allocating income from public sector entities between the budget and the actual figures. In addition, the budget amount does not include the additional funding related to the COVID Recovery grant programs.

24) Royalties for Regions Fund is under budget by \$5 million compared to the budget due to project deferrals.

25) Employee benefits is under budget by \$5.4 million, due largely to a difference in classification between the estimate and actual. The actual variance in employee benefits expenses was less and reflected positions that were vacant during the year

26) Supplies and services is over budget by \$11.1 million, due to a difference in allocation between the estimate and actual.

27) Accommodation payments is \$2.6 million under budget partly due to a difference in allocation between payment categories. In addition, expenditure relating to repairs and maintenance was under budget.

28) Grants and subsidies decreased by \$30.5 million compared to the budget due to grant expenditure being under budget for Arts sector, CSRFF and Infrastructure Royalties for Regions.

29) GST payments on purchases decreased by \$11.1 million compared to the budget due to decreased expenditure, in particular for the purchase of non-current assets and grant payments.

30) Sale of goods has a budget of \$13.2 million, due to a difference in the allocation of budget receipts between receipt accounts.

31) User charges and fees is over budget by \$4.7 million due largely to differing account classifications between receipt categories. In addition, part of the variance is due to receipts for camps accommodation and programs being greater than budget.

32) GST receipts on sales is under budget by \$27.2 million due to a differing account allocation between categories in the Statement of Cash Flows.

- 33) GST receipts from taxation authority is over budget by \$15.1 million due largely to a differing account allocation between categories in the Statement of Cash Flows.
- 34) Other receipts is over budget by \$2.2 million partly due to a differing account allocation between categories. In addition, there were receipts relating to the City of Perth inquiry.
- 35) Purchase of non-current assets is under budget by \$19.2 million due to a reduction in the capital expenditure related to the New Museum project.
- 36) Net increase/(decrease) in cash and cash equivalents increased by \$179.4 million compared to the budget due mainly to additional appropriation related to election commitments and a deferral in project expenditure.
- 37) The budgeted cash and cash equivalents at the beginning of the period does not reflect the closing balance at the end of the 2019-20 financial year.
- 38) The budgeted cash and cash equivalents at the end of the period does not reconcile with the cash and restricted cash in the Statement of Financial Position.

Major Actual (2021) and Comparative (2020) Variance Narratives

- q) Service appropriation increased by \$172.1 million compared to 2019-20, mainly due to additional appropriation related to election commitments.
- r) Capital appropriations decreased by \$57.9 million compared to 2019-20 in line with the works program completed for New Museum project for 2020-21.
- s) Income from other public sector entities increased by \$10 million compared to the 2019-20, mainly due additional funding as part of the COVID Recovery grant programs.
- t) Royalties for Regions Funds increased by \$1.5 million compared to 2019-20, mainly due to additional funding for WA Film and some offsets due to funding deferrals.
- u) Supplies and services increased by \$2 million due to prior year accruals that were paid in 2020-21.
- v) Grants and subsidies increased by \$38 million compared to 2019-20 mainly due to election commitment payments.
- w) GST payments on purchases decreased by \$3.6 million due largely to the capital expenditure relating to the new Museum project being significantly less in 2020-21 compared to the prior year.
- x) Other payments decreased by \$3.2 million due largely to the WAFC accommodation relocation in 2019-20. This is offset by expenditure on City of Perth Inquiry Panel in 2020-21.
- y) GST receipts on sales increased by \$1.7 million due to increased revenue collected during 2020-21.
- z) GST receipts from taxation authority decreased by \$6.8 million compared to 2019-20 due largely to the capital expenditure relating to the new Museum project being significantly less in 2020-21 compared to the prior year.
- za) Other receipts increased by \$3.1 million due to the City of Perth Inquiry and the Banned Drinkers Register revenue.

zb) Purchase of non-current assets decreased by \$78.3 million compared to 2019-20 in line with the works program completed for New Museum project for 2020-21.

zc) Net increase/(decrease) in cash and cash equivalents increased by \$167.1 million compared to 2019-20 due mainly to additional appropriation related to election commitments and a deferral in project expenditure.

zd) Cash and cash equivalents decreased at the beginning of the period due to the decrease in the cash that occurred in 2019-20 of \$17.6 million.

10. Administered disclosures (Departments only)

This section sets out all of the statutory disclosures regarding the financial performance of DLGSC.

	Notes
Disclosure of administered income and expenses by service	10.1
Explanatory statement for administered items	10.2
Administered assets and liabilities	10.3

10.1. Disclosure of administered income and expenses by service

	Compliance Audits and Inspections		Building Capacity and Participation		Regulation and Support of Local Government*		Total	
	2021 (\$000)	2020 (\$000)	2021 (\$000)	2020 (\$000)	2021 (\$000)	2020 (\$000)	2021 (\$000)	2020 (\$000)
INCOME FROM ADMINISTERED ITEMS								
Income								
For transfer:								
Appropriation	47,989	36,677	860	853	15,691	25,000	64,540	62,530
Taxation - Casino Tax	54,673	50,437	-	-	-	-	54,673	50,437
Revenue - other	-	-	25	80	6,884	-	6,909	80
Total administered income	102,662	87,114	885	933	22,575	25,000	126,122	113,047
Expenses								
Supplies and services								
Grants to Combat Sports Commission	-	-	860	853	-	-	860	853
Grants to Charitable And Other Public Bodies								
Grants to Individuals Problem Gambling	500	500	-	-	-	-	500	500
Land Tax Assistance for Landlords	-	-	-	-	1,912	575	1,912	575
Lotterywest COVID-19 Relief fund - Sport and Recreation Grant	-	-	-	-	6,879	-	6,879	-
Small Business Lockdown Assistance Grants Program	-	-	-	-	10,052	-	10,052	-
Small Business Cyclone Seroja Assistance Grants Scheme	-	-	-	-	740	-	740	-
Subsidies And Concessions								
Subsidies to gambling and betting agencies and bookmakers	44,791	36,177	-	-	-	-	44,791	36,177
Transfer payments (a)	51,512	50,437	25	80	22,513	-	74,050	50,517
Total administered expenses	96,803	87,114	885	933	42,096	575	139,784	88,621

(a) Transfer payments represent the transfer of non-retainable regulatory fees to the Consolidated Account.

10.2. Explanatory statement for administered items

All variances between annual estimates and actual results for 2021 and between the actual for 2021 and 2020 are shown below. Narratives are provided for key major variances, which are greater than 10% and 1% of Total Administered Income.

	Variance note	Estimate 2021 (\$000)	Actual 2021 (\$000)	Actual 2020 (\$000)	Variance between estimate and actual (\$000)	Variance between actual results for 2021 and 2020 (\$000)
INCOME FROM ADMINISTERED ITEMS						
Income						
For transfer:						
Appropriation	1	35,793	64,540	62,530	28,747	2,010
Taxation - Casino Tax	2	41,000	54,673	50,437	13,673	4,236
Revenue - other	3, a	-	6,909	80	6,909	6,829
Total administered income		76,793	126,122	113,047	49,329	13,075
Expenses						
Supplies and services						
Grants to Combat Sports Commission		860	860	853	-	7
Grants to Charitable And Other Public Bodies					-	-
Grants to Individuals Problem Gambling		500	500	500	-	-
Land Tax Assistance for Landlords	4, b	14,425	1,912	575	(12,513)	1,337
Lotterywest COVID-19 Relief fund - Sport and Recreation Grants	5, c	-	6,879	-	6,879	6,879
Small Business Lockdown Assistance Grants Program	6, d	-	10,052	-	10,052	10,052
Small Business Cyclone Seroja Assistance Grants Scheme		-	740	-	740	740
Subsidies And Concessions						
Subsidies to gambling and betting agencies and bookmakers	7, e	34,433	44,791	36,177	10,358	8,614
Other						
Receipts paid into Consolidated Fund Settlement	8, f	51,000	74,025	50,437	23,025	23,588
Repayment of loan (WA Rugby)		-	25	80	25	(55)
Total administered expenses		101,218	139,784	88,622	38,566	51,162

Major Estimate and Actual (2021) variance narratives

- 1) Appropriation is over budget by \$28.7 million due to funds received for various COVID-19 relief grants schemes that were not budgeted for.
- 2) Casino Tax payments is over budget by \$13.7 million due to the estimate amount being reduced in anticipation of COVID-19 lockdowns causing the Casino to shut and receive lower revenue.
- 3) Other revenue over budget by \$6.9 million due to funds received from Lotterywest for the COVID-19 Relief fund and the loan repayment from Rugby WA.
- 4) Land tax Assistance for Landlords payments are under budget by \$12.5 million due to receiving less applications for the grant than anticipated.
- 5) Lotterywest COVID-19 Relief fund payments are over budget by \$6.9 million due to no budget allocation.
- 6) Small Business Lockdown Assistance Grants Program payments over budget by \$10.1 million due to no budget allocation.
- 7) Subsidies paid over budget by \$10.4 million due to budget adjustments submitted subsequent to the estimates, which increased the 2020-21 budget to \$47.4 million.
- 8) Receipts paid into Consolidated Fund over budget by \$23 million due to the return of unspent Land Tax Assistance for Landlords funds.

Major Actual (2021) and Comparative (2020) variance narratives

- a) Other revenue increased by \$6.8 million due to funds received from Lotterywest for the COVID-19 Relief fund and the a loan repayment from Rugby WA.
- b) Land Tax Assistance for Landlords increased by \$1.3 million due to increased assistance given to Landlords relating to COVID-19, but less than anticipated.
- c) Lotterywest COVID-19 Relief fund payments increased by \$6.9 million due to this being a new grants program resulting from COVID-19 lockdowns..
- d) Small Business Lockdown Assistance Grants Program payments increased by \$10.1 million due to this being a new grants program resulting from COVID-19 lockdowns.
- e) Subsidies paid increased by \$8.6 million. This was recognised in the budget adjustments subsequent to the estimates, which increased the 2020-21 budget to \$47.4 million.
- f) Receipts paid into Consolidated Fund have increased by \$23.6 million due to the return of unspent Land Tax Assistance for Landlords funds.

10.3 Administered assets and liabilities

	2021 (\$000)	2020 (\$000)
Current assets		
Cash and cash equivalents	30,116	32,000
Receivables	3,875	-
Loans & Advances	1,015	1,040
Total administered current assets	35,006	33,040
TOTAL ADMINISTERED ASSETS	35,006	33,040
Current liabilities		
Payables	22,513	2
Income in Advance	-	7,573
Treasurers Advances	1,015	1,040
Total administered current liabilities	23,528	8,615
TOTAL ADMINISTERED LIABILITIES	23,528	8,615

11.1 Indian Ocean Territories

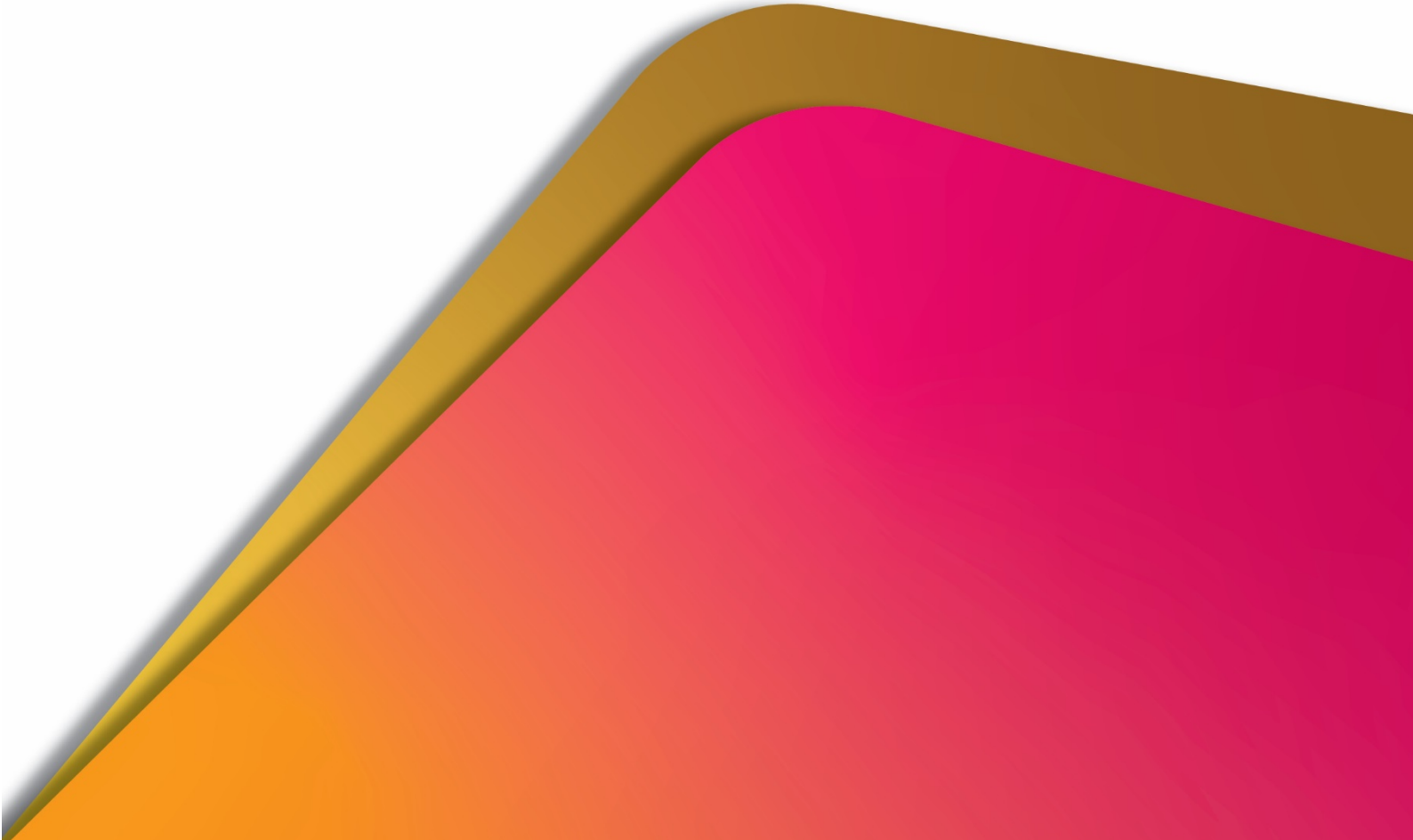
The Department and the Commonwealth Government have entered into Service Delivery Arrangements for the provision of services to the Indian Ocean Territories (Christmas and Cocos [Keeling] Islands). The receipts and payments are as below:

	2021 (\$000)	2020 (\$000)
Balance at the start of the year	183	84
Receipts	312	451
Payments	(460)	(352)
Balance at the end of the year	35	183

The balance includes the Special Purpose Account disclosed under note 9.7.



Disclosures and compliance



Pricing policies

When analysing its fees and charges, DLGSC considers the Department of Treasury's recommendation that agencies should achieve full cost recovery where possible. When a fee was charged it was reviewed annually under Treasurer's Instruction 810 and the fee set in accordance with the Costing and Pricing Government Services Guidelines published by the Department of Treasury, unless prescribed by legislation.

Major capital projects

WA Museum Boola Bardip

The DLGSC worked with the Department of Finance and the WA Museum to deliver the WA Museum Boola Bardip, which opened in November 2020.

This development created a series of new exhibition galleries and upgrades to the heritage buildings on the site.

The project is now in its defect liability period until November 2021.

Elevate (WA Art Gallery)

The DLGSC continues to work with the Department of Finance and the Art Gallery of Western Australia to deliver the Elevate rooftop redevelopment project, including construction of an external lift, rooftop sculpture garden, gallery and spaces for events.

In early 2021, additional State funding was allocated to the refurbishment of the ground floor entry of the main gallery building to provide more functional access and better connection to the Perth Cultural Centre.

The project is scheduled for completion in 2021.

His Majesty's Theatre – Stage 3

Stage 3 of the His Majesty's Theatre redevelopment is a \$15 million commitment towards the reconstruction of the heritage balconies to improve patron amenities and re-establish His Majesty's as a cultural icon.

The contract was awarded to Built (in April 2021) through an open market process for construction management services. The project is due for completion in 2022.

State Football Centre

The \$32.5 million project will be delivered in two stages: forward works; and a main works package. The contractor took possession of the site in May 2021. The main works are scheduled to commence on site in early 2022.

Unauthorised use of credit cards

Officers of DLGSC hold corporate credit cards where their functions warrant usage of this facility. Despite each cardholder being reminded of their obligations annually under the Agency's credit card policy, twelve employees inadvertently utilised the corporate credit card for personal expenses. The matter was not referred for disciplinary action as the Chief Financial Officer noted prompt advice and settlement of the personal use amount, and, that the nature of the expenditure was immaterial and characteristic of an honest mistake.

	2021
Number of instances State Government purchasing cards have been used for personal purposes	12
Aggregate amount of personal use expenditure for the reporting period	\$1,055
Aggregate amount of personal use settled by due date (within 5 working days)	\$25
Aggregate amount of personal use settled after the period (after 5 working days)	\$1,029
Aggregate amount of personal use remaining unpaid at the end of the reporting period	-
Number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	-

Ministerial directives

No ministerial directives were received during 2020-21.

Governance disclosures

Board and committee remuneration

Local Government Advisory Board

Position on the Board	Member's Name	Type of remuneration	Period of membership		Base salary/ sitting fees	Gross/actual remuneration for the financial year
Chairperson	Marion Blair	Sitting fees – per session	1/07/2020	30/06/2021	\$637 full day, \$414 part day	\$1,242.00
Member and Deputy Chairperson	Mary Adam	Nil – public servant	1/07/2020	30/06/2021	Nil	Nil
Deputy to the Deputy Chair	Narrell-Donna Lethorn	Nil – public servant	1/07/2020	30/06/2021	Nil	Nil
Member	Karen Chappel	Sitting fees – per session	1/07/2020	30/06/2021	\$414 full day, \$269 part day	\$1,843.80
Deputy Member	Dennis Wellington	Sitting fees – per session	1/07/2020	30/06/2021	\$414 full day, \$269 part day	Nil
Member	Russ Fishwick	Sitting fees – per session	1/07/2020	30/06/2021	\$414 full day, \$269 part day	\$807.00
Deputy Member	Karen Wheatland	Sitting fees – per session	1/07/2020	30/06/2021	\$414 full day, \$269 part day	\$269.00
Member	Anthony Vuleta	Nil	1/07/2020	30/06/2021	Nil	Nil
Deputy Member	Helen Sarcich	Nil	1/07/2020	30/06/2021	Nil	Nil
Total						\$3,892.80

Western Australian Local Government Grants Commission

Position on the Board	Member's Name	Type of remuneration	Period of membership		Base salary/sitting fees	Gross/actual remuneration for the financial year
Chairperson	Fred Riebeling	Sitting fees	1/07/2020	30/06/2021	\$637 full day, \$414 part day	\$13,444.51
Deputy Chairperson	Luke Stevens	Nil – public servant	1/07/2020	30/06/2021	Nil	Nil
Member - Metropolitan	Deborah Hamblin	Sitting fees	1/07/2020	30/06/2021	\$414 full day, \$269 part day	\$5,299.96
Member - Country Urban	Wendy Giles	Sitting fees	1/07/2020	30/06/2021	\$414 full day, \$269 part day	\$8,263.89
Deputy to the Country Urban Member	Deborah Botica	Sitting fees	1/07/2020	30/06/2021	\$414 full day, \$269 part day	Nil
Member - Country Rural	Ian West	Sitting fees	1/07/2020	30/06/2021	\$414 full day, \$269 part day	\$12,498.56
Deputy to Country Rural Member	Moir Girando	Sitting fees	1/07/2020	30/06/2021	\$414 full day, \$269 part day	Nil
Deputy to the Deputy Chair	Darrelle Merritt	Nil – public servant	1/07/2020	30/06/2021	Nil	Nil
Total						\$39,506.92

Local Government Standards Panel

Position on the Board	Member's Name	Type of remuneration	Period of membership		Base salary/sitting fees	Gross/actual remuneration for the financial year
Presiding Member (and Departmental Member)	Timothy Fraser	Nil – public servant	8/06/2021	30/06/2021	Nil	Nil
Local Government Member	Peter Christopher Rogers	Nil – public servant	1/07/2020	30/06/2021	Nil	Nil
Legal Member	Emma Power	Sitting fees and decision writing	1/07/2020	30/06/2021	\$900 full day; \$480 part day, plus \$240/hour up to a maximum of \$900 per matter where required to write 'reasons for decision'	\$71,760.00
Deputy for Departmental Member	Gordon MacMile	Nil – public servant	13/07/2020	30/06/2021	Nil	Nil
Deputy for Local Government Member	Deborah Lynne Hopper	Sitting fees	1/07/2020	30/06/2021	\$720 full day; \$470 part day	\$6,580.00
Deputy for Legal Member	Elanor Rowe	Sitting fees and decision writing	1/07/2021	30/06/2021	\$900 full day; \$480 part day, plus \$240/hour up to a maximum of \$900 per matter where required to write 'reasons for decision'	\$65,940.00
Total						\$144,280.00

Control of Vehicles (Off-road areas) Act Advisory Committee

This committee is not eligible for remuneration but reports to the Minister for Local Government in relation to the use of off-road vehicles under the *Control of Vehicles (Off-road Areas) Act 1978*. Membership as at 30 June 2021 is as follows:

Position on the Board	Members Name	Period of membership in the reporting period	
Chair (DLGSC)	Gordon MacMile	1/07/2020	30/06/2021
Member (WALGA Nominee)	Jan Court	1/07/2020	30/06/2021
Member (WALGA Nominee)	Helen Sarcich	1/07/2020	30/06/2021
Member	Vacant	1/07/2020	30/06/2021
Member	Brett Grandin	1/07/2020	30/06/2021
Member	Karl Fehlaue	1/07/2020	30/06/2021
Member	Kerstin Stender	1/07/2020	30/06/2021
Deputy Member to Karl Fehlaue (WA 4WD Association Nominee)	Steven Grossmith	1/07/2020	30/06/2021
Deputy to Cr Jan Court (WALGA nominee)	Aaron Cook	1/07/2020	30/06/2021
Deputy to Ms Helen Sarcich	Gary Rogers	1/07/2020	30/06/2021
Deputy to Mr McCarthy	Sean O'Reilly	1/07/2020	30/06/2021
Deputy to Mr Brett Grandin	Don Martin	1/07/2020	30/06/2021
Deputy to Ms Kerstin Stender	Tim Foley	1/07/2020	30/06/2021

Liquor Commission

Position on the Board	Members Name	Type of remuneration	Period of membership		Base salary/ sitting fees	Gross/actual remuneration for the financial year
Chairperson	Seamus Rafferty	Sitting fees and decision writing	1/07/2020	31/12/2020	\$1,074 full day; \$763 part day plus preparation and decision writing time	\$4,622.00
Chairperson	Kate Pedersen	Sitting fees and decision writing	1/01/2021	30/06/2021	\$1,074 full day; \$763 part day plus preparation and decision writing time	Nil
Deputy Chairperson	Emma Power	Sitting fees and decision writing	1/07/2020	30/06/2021	\$773 full day; \$505 part day plus preparation and decision writing time	\$5,014.00
Member	Rudolph Zilkens	Sitting fees and decision writing	1/07/2020	30/06/2021	\$773 full day; \$505 part day plus preparation and decision writing time	\$4,710.00
Member	Paul Shanahan	Sitting fees and decision writing	1/01/2021	30/06/2021	\$773 full day; \$505 part day plus preparation and decision writing time	\$2,187.00
Member	Pamela Hass	Sitting fees and decision writing	1/01/2021	30/06/2021	Nil	Nil
Member	Elanor Rowe	Sitting fees and decision writing	1/01/2021	30/06/2021	\$773 full day; \$505 part day plus preparation and decision writing time	\$11,934.00
Member	Kirsty Stynes	Sitting fees and decision writing	1/07/2020	30/06/2021	\$773 full day; \$505 part day plus preparation and decision writing time	\$4,374.00

Position on the Board	Members Name	Type of remuneration	Period of membership		Base salary/ sitting fees	Gross/actual remuneration for the financial year
Member	Sarah Oliver	Sitting fees and decision writing	1/07/2020	30/06/2021	\$773 full day; \$505 part day plus preparation and decision writing time	\$5,215.00
Member	Nicholas Van Hattem	Sitting fees and decision writing	1/07/2020	30/06/2021	\$773 full day; \$505 part day plus preparation and decision writing time	Nil
Member	Alya Barnes	Sitting fees and decision writing	1/07/2020	30/06/2021	\$773 full day; \$505 part day plus preparation and decision writing time	\$3,533.00
Member	Kim Hames	Sitting fees and decision writing	1/01/2021	30/06/2021	\$773 full day; \$505 part day plus preparation and decision writing time	Nil
Member	Colleen Hayward	Sitting fees and decision writing	1/01/2021	30/06/2021	\$773 full day; \$505 part day plus preparation and decision writing time	Nil
Total						\$41,589.00

Gaming and Wagering Commission

Position on the Board	Member's Name	Type of remuneration	Period of membership		Base salary/sitting fees	Gross/actual remuneration for the financial year
Chairperson	Duncan Ord OAM	Nil – public servant (Ex-officio)	1/07/2020	31/05/2021	Nil	Nil
Chairperson	Lanie Chopping	Nil – public servant (Ex-officio)	1/06/2021	30/06/2021	Nil	Nil
Member	Colleen Hayward	Annual	1/07/2020	31/12/2020	\$16,600	\$8,591.67
Member	Matilda (Tillie) Prowse	Annual	1/01/2021	30/06/2021	\$16,600	\$7,955.25
Member	Barry A Sargeant	Annual	1/08/2020	30/06/2021	\$16,600	\$16,546.93
Member	Katie Hodson-Thomas	Annual	1/01/2021	30/06/2021	\$16,600	\$16,546.93
Member	Carmelina Fiorentino	Annual	1/08/2020	30/06/2021	\$16,600	\$16,546.93
Member	Jodie Meadows (nee Hede)	Annual	1/08/2020	30/06/2021	\$16,600	\$16,546.93
Member	Steve Dobson	Annual	1/07/2020	30/06/2021	\$16,600	\$16,356.01
Member	Andrew Duckworth	Annual		30/06/2020	\$16,600	\$190.93*
Total						\$99,281.58^

*Ceased membership 30 June 2020, however this payment was made in the 2020-21 financial year.

^Total including Board Accrual Fees: \$99,663.43 (2019-20: -\$1,145.56 and 2020-21: \$1,527.41)

Gaming Community Trust

Position on the Board	Member's Name	Type of remuneration	Period of membership		Base salary/sitting fees	Gross/actual remuneration for the financial year
Chairperson	Duncan Ord OAM	Nil – public servant	1/07/2020	31/05/2021	Nil	Nil
Chairperson	Lanie Chopping	Nil – public servant	1/06/2021	30/06/2021	Nil	Nil
Member	Katie Hodson-Thomas	Sitting fees – per session	1/07/2020	30/06/2021	\$215 full day; \$142 half day	Nil
Member	Joshua Robert Preston	Sitting fees – per session	1/07/2020	30/06/2021	\$215 full day; \$142 half day	Nil
Member	Maxine Connolly	Sitting fees – per session	1/07/2020	30/06/2021	\$215 full day; \$142 half day	\$284.00
Member	Madison Tran	Sitting fees – per session	1/07/2020	30/06/2021	\$215 full day; \$142 half day	\$284.00
Total						\$568.00

Racing Penalties Appeal Tribunal

Position on the Board	Member's Name	Type of remuneration	Period of membership		Base salary/sitting fees	Gross/actual remuneration for the financial year
Chairperson	Karen Farley	Sitting fees and decision writing	1/07/2020	30/06/2021	\$225.75 per hour plus preparation and decision writing time	\$4,066.00
Member	Patrick Hogan	Sitting fees and decision writing	1/07/2020	30/06/2021	\$756-full day; \$494-part day plus \$105 per hour preparation; \$105 per hour decision writing time	\$2,711.00
Member	Emma Power	Sitting fees	1/07/2020	30/06/2021	\$756-full day; \$494-part day plus \$105 per hour preparation; \$105 per hour decision writing time	Nil
Member	Johanna Overmars	Sitting fees	1/07/2020	30/06/2021	\$756-full day; \$494-part day plus \$105 per hour preparation; \$105 per hour decision writing time	\$210.00
Member	Andrew Monisse	Sitting fees	1/07/2020	30/06/2021	\$756-full day; \$494-part day plus \$105 per hour preparation; \$105 per hour decision writing time	\$1,198.00
Member	Robert Nash	Sitting fees	1/07/2020	30/06/2021	\$756-full day; \$494-part day plus \$105 per hour preparation; \$105 per hour decision writing time	\$1,303.00

Position on the Board	Member's Name	Type of remuneration	Period of membership		Base salary/ sitting fees	Gross/actual remuneration for the financial year
Member	Brenda Robbins	Sitting fees	1/07/2020	30/06/2021	\$756-full day; \$494-part day plus \$105 per hour preparation; \$105 per hour decision writing time	\$1,093.00
Member	Zoe Gilders	Sitting fees	1/07/2020	30/06/2021	\$756-full day; \$494-part day plus \$105 per hour preparation; \$105 per hour decision writing time	Nil
Total						\$10,581.00

Combat Sports Commission

Position on the Board	Member's Name	Type of remuneration	Period of membership		Base salary/sitting fees	Gross/actual remuneration for the financial year
Chairperson	Robert Kucera	Annual	1/02/2020	30/06/2021	\$18,303 p.a.	\$18,680.65
Ex-Officio – Police Commissioner	Senior Sergeant Marcus Murray	Nil - public servant	N/A	N/A	Nil	Nil
Knowledge of contestant injuries	Brian Galton-Fenzi	Sitting fees – per session	1/07/2020	30/06/2021	\$350 full day; \$230 part day	\$6,960.00
Representative of boxers	Glen Austin	Sitting fees – per session	1/07/2020	31/01/2021	\$350 full day; \$230 part day	\$4,070.00
Representative of boxers	Gary Ingraham	Sitting fees – per session	1/02/2021	30/06/2021	\$350 full day; \$230 part day	\$3,250.00
Knowledge of combat sports other than boxing	Benjamin Cant	Sitting fees – per session	1/07/2020	30/06/2021	\$350 full day; \$230 part day	\$8,854.91
Knowledge of boxing	Pearl Lim	Sitting fees – per session	1/07/2020	31/01/2021	\$350 full day; \$230 part day	\$6,150.00
Representative of contestants other than boxing	Renée Felton	Sitting fees – per session	1/07/2020	30/06/2021	\$350 full day; \$230 part day	\$16,504.32
Knowledge of Mixed Martial Arts	Karim Girgis	Sitting fees – per session	1/07/2020	30/06/2021	\$350 full day; \$230 part day	\$13,045.44
Ex-officio – DLGSC Representative	Jacqui Jashari	Nil - public servant	N/A	N/A	Nil	Nil
Total* <i>*Superannuation not included</i>						\$77,515.32

Ministerial Multicultural Advisory Council (MMAC)

Position on the Board	Member's Name	Type of remuneration	Period of membership		Base salary/ sitting fees	Gross/actual remuneration for the financial year
Member	Nick Agocs JP	Sitting fees – per session	1/01/2021	29/04/2021	\$385-full day; \$251-part day	Nil
Member	Surya Ambati	Sitting fees – per session	1/01/2021	30/06/2021	\$385-full day; \$251-part day	Nil**
Member	Ting Chen	Sitting fees – per session	1/01/2021	30/06/2021	\$385-full day; \$251-part day	Nil**
Member	Andrea Creado	Sitting fees – per session	1/01/2021	30/06/2021	\$385-full day; \$251-part day	\$502.00
Member	Joan Hillman OAM	Sitting fees – per session	1/01/2021	30/06/2021	\$385-full day; \$251-part day	\$502.00
Member	Abdullah Khan	Sitting fees – per session	1/01/2021	30/06/2021	\$385-full day; \$251-part day	Nil**
Member	Anh Nguyen	Sitting fees – per session	1/01/2021	30/06/2021	\$385-full day; \$251-part day	Nil*
Member	Maria Osman	Sitting fees – per session	1/01/2021	30/06/2021	\$385-full day; \$251-part day	Nil**
Member	Joansy King	Sitting fees – per session	1/01/2021	30/06/2021	\$385-full day; \$251-part day	Nil**
Member	Casta Tungaraza	Sitting fees – per session	1/01/2021	30/06/2021	\$385-full day; \$251-part day	Nil**
Member	Salim Youssef	Sitting fees – per session	1/01/2021	30/06/2021	\$385-full day; \$251-part day	Nil*
Member	Edward Zhang JP	Sitting fees – per session	1/01/2021	30/06/2021	\$385-full day; \$251-part day	Nil**
Member	Nafiso Mohamed	Sitting fees – per session	1/01/2021	30/06/2021	\$385-full day; \$251-part day	Nil**

Position on the Board	Member's Name	Type of remuneration	Period of membership		Base salary/sitting fees	Gross/actual remuneration for the financial year
Member	Wendy Rose	Sitting fees – per session	1/01/2021	30/06/2021	\$385-full day; \$251-part day	Nil*
Member Co-Chair	Enzo Sirna AM	Nil – public servant	1/01/2021	30/06/2021		Nil
Member	Meredith Hammat MLA	Nil – public servant	1/05/2021	30/06/2021		Nil
Total						\$1,004.00

*Attended one meeting, **attended two meetings, however due to administrative delays, payment will be drawn from the 2021/22 financial year.

Culture and Arts Peer Assessors

Peer assessment panels are an important part of DLGSC's grant application and evaluation process. Panels are made up of practicing artists and creative industries personnel with specialist expertise and an informed opinion of community trends, needs and interests. Each assessment round, a selection of peer assessors is assigned to a panel based on their individual expertise and experience and/or as representatives of community sectors. This can include consideration of different types of creative practice, regional representation, Aboriginal representation, and culturally and linguistically diverse (CaLD) representation. The primary role of the panel is to assess applications and make recommendations to the Department for funding on behalf of the people of Western Australia.

The Culture and the Arts Peer assessors are not formally a Board or committee, however DLGSC remunerates members of this panel and therefore, membership and remuneration for the 2020-21 financial year has been listed below.

Peer Assessor	Remuneration Amount
Alison Craze	\$630.00
Anna Louise Richardson	\$3,000.00
Brendon Elmer	Nil
Chloe Ogilvie	\$900.00
David Whish-Wilson	\$900.00
Gina McGill (Williams)	\$3,460.00
Gregory Apps	\$420.00
Hannah Chambers	\$1,100.00
Harriet Roberts	\$700.00
Hayley-Jane Ayres	\$4,800.00
Irma Woods	\$3,400.00
Jessica Knight	\$900.00
Jillian Brown	\$900.00
Judy Vince	\$1,120.00
Kenneth Hayward	\$1,200.00
Kynan Hughes	\$1,200.00
Lexalot Randolph	\$200.00
Libby Klysz	\$500.00

Peer Assessor	Remuneration Amount
Lucy Dougan	\$1,800.00
Matthew Ward	\$1,800.00
Michael McCall	\$3,900.00
Michelle White	\$3,780.00
Natalie Jenkins	\$2,310.00
Perun Bonser	\$1,100.00
Philippa Davis	\$1,800.00
Philippa Maughan	\$1,400.00
Phillip Walley-Stack	\$500.00
Rachael Dease	\$1,200.00
Ricky Arnold	\$2,220.00
Robina Burton	\$900.00
Ronald Bradfield	\$500.00
Ryan Taaffe	\$500.00
Scott Elstermann	\$1,800.00
Shandell Cummings	\$2,469.20
Shane Colquhoun	\$2,300.00
Shiloh Perry	\$840.00
Sianne Connors	\$1,200.00
Suzie Haslehurst	\$3,080.00
Tanya Schultz	\$1,200.00
Ted Snell	\$2,640.00
Tyler Hill	\$900.00
Grand Total	\$65,469.00

Government policy requirements

Disability Access and Inclusion Plan (DAIP) outcomes

The DLGSC works to ensure that people with disability, their families and carers have the same opportunities, rights and responsibilities as others to accessing the services, information and facilities it provides. Having a well-informed, practical plan linked to the

improvement of access and inclusion for people with disability is pivotal to the contribution of DLGSC to the lives of Western Australian communities and families.

The DLGSC's DAIP 2019-2024 can be read at: <https://www.dlgsc.wa.gov.au/daip>

The DLGSC website is regularly reviewed to ensure information and documents are up to date, provided in alternative formats, and meet standards set by the Web Content Accessibility Guidelines 2.0AA. The DLGSC also promotes the DAIP to staff through the induction program to ensure quality service and inclusion in consultation. The DLGSC has inclusive recruitment policies and procedures: job seekers can provide applications in alternative formats; interview formats are modified to suit an applicant's needs; and the requirements of employees with disability are accommodated when organising training courses.

The DLGSC has released and promoted a new disability awareness online training course and an Unconscious Bias online training course. Disability awareness has been incorporated into the new Recruitment Panel Member on-line training course. The DLGSC ensures training, support and assistance is available and provided to employees with disability.

To support people with disabilities, their families and carers to attend external consultations and public gatherings, DLGSC provides event information in clear, concise language and in accessible formats. The DLGSC also holds events in accessible venues and provides consultation information in alternative formats, on request. The DLGSC provides disability awareness training to staff and stakeholder groups including sporting clubs as well as providing consultancy support to ensure funded State Sport Associations have in place a range of policy frameworks supporting inclusive participation.

The State Records Office operates a joint DAIP with the State Library of Western Australia. Reporting against that plan is made in the Annual Report of the Library Board of Western Australia.

Compliance with public sector standards and ethical codes

In accordance with Section 31(1) of the Public Sector Management Act 1994, DLGSC ensures compliance with its Code of Conduct, as well as public sector standards and the code of ethics.

A new online policy acknowledgement mechanism was developed and launched in August 2020. All employees were required to acknowledge that they have accessed, read, and understood the Code of Conduct and all other policies and related procedures. Since then, new starters are required during induction to read and acknowledge all policies through this mechanism.

The DLGSC has commenced rolling out conflict of interest training to staff. The pilot workshop was launched to the Executive team in May 2021 and received positive

feedback. A subsequent session was delivered to approx. 60 staff from across the state. Remaining staff will be targeted over the coming 12 months.

Trained Grievance Officers continue to be made available to assist employees to maintain a positive working environment. Online accountable and ethical decision-making training enables employees to apply and maintain the highest standards of ethical conduct across DLGSC. Three investigations into potential breaches of the Code of Conduct were considered. One led to termination; the second resulted in a letter of reprimand and the third resulted in a resignation.

There were no breaches of the Public Sector Standards in Human Resource Management.

Freedom of Information

The *Freedom of Information Act 1992* (FOI Act) creates a general right of access to documents held by DLGSC and provides a mechanism for the public to ensure that personal information held by DLGSC is accurate, complete, up-to-date and not misleading.

The DLGSC is committed to making information available outside the FOI process wherever possible to improve openness and transparency in the delivery of our services to the community.

The total number of new applications received by DLGSC in 2020-21 is 59, a decrease of 8 the previous year.

Application type	2020-21
Requests for access to non-personal information	32
Requests for access to personal information	27
Requests for amendment of personal information	Nil
Applications carried over from 2019/20	3
Total	62

Application outcome	2020-21
Applications transferred in full	1
Applications withdrawn	16
Applications completed	57
Applications outstanding at 30 June 2021	5

Freedom of information applications received in 2020-2021.

Recordkeeping plans

The following information is provided as evidence of compliance with legislative requirements (i.e. the *State Records Act 2000* and the State Records Commission's Standards).

DLGSC Recordkeeping Plan compliance statement

The DLGSC Recordkeeping Plan was approved by the State Records Commission in March 2020. Records accountability is a large part of the training provided to new staff and is carried out with online training.

Staff can also receive group training via regularly held training sessions. Evaluations on the effectiveness of this training are conducted with an online survey. Up-to-date policies, procedures, system training videos and the Record Keeping Plan are accessible via the Staff intranet.

The DLGSC is focusing on security and auditing of internal controls to ensure well documented processes are available to all staff.

State Records Office Recordkeeping Plan compliance statement

The following information is provided as evidence of compliance with legislative requirements (i.e. the *State Records Act 2000* and the State Records Commission's Standards).

The State Records Office of WA's (SROWA's) Record keeping Plan (Plan) was reviewed in December 2018 and a report of the review was noted by the Commission at its meeting in March 2019. The report committed the SROWA to submitting an amended Plan by 20 December 2019. The SROWA subsequently informed the Commission at its December 2019 meeting that it intended to use the revised Plan format to be released with a proposed new single SRC Standard for Records Management and associated documentation and requested an extension for submission.

At the time of preparation of this report, the proposed new single SRC Standard for Records Management and associated new Plan template were currently being considered by the Commission.

A review of the SROWA's Retention and Disposal Schedule, approved by the Commission in 2014, was completed in November 2019. The review identified that an amended Schedule is required for the SROWA which is currently under development utilizing the Online Retention and Disposal Application as part of the reforms outlined above.

SROWA's records management processes were included in a DLGSC internal audit. Recommendations from this audit are being addressed through completion of the actions outlined above.

Recordkeeping training and awareness needs are regularly monitored and staff requiring assistance are provided with one-on-one instruction by request. Staff are also informed of changes to recordkeeping processes at internal meetings and via email. Up to date policies and procedures are accessible via DLGSC intranet.

All new staff receive an induction tailored to their position in SROWA, within a short timeframe from commencement. The induction covers an overview of the record keeping responsibilities of each employee, in accordance with legislative requirements and the SROWA's Recordkeeping Plan.

Substantive equality

The DLGSC recognises that not all members of the community share the same opportunities and continues to ensure substantive equality in all its practices and services. The DLGSC works to address and prevent all forms of discrimination in its services, policies, procedures, training and legislation.

A wide range of services in local communities is supported by DLGSC targeting Aboriginal, seniors, youth, carers, women, volunteers, children and families, and people from CaLD backgrounds.

The principles of substantive equality inform and facilitate access to connected services and programs that are integrated and responsive to community needs.

Occupational health and safety and injury management

The DLGSC provides and maintains a safe working environment for all workers and provides policies, procedures and work practices compliant with the *Occupational Safety and Health Act 1984* and the *Workers' Compensation and Injury Management Act 1981*.

Management commitment is outlined in DLGSC's Work Health and Safety Policy and Framework, endorsed by the Executive Director Corporate Services in 2018.

The DLGSC consults with employees on occupational health and safety matters through safety committees, the election of safety and health representatives, safety risk reporting, and the conduct of workplace inspections.

The DLGSC complies with the injury management requirements of the *Workers' Compensation and Injury Management Act 1981*, including the development of return-to-work plans. Managers work with accredited vocational rehabilitation providers to assist injured employees to return to work after a work-related injury or disease.

Formal assessments of the occupational safety and health management system, using the WorkSafe-approved WorkSafe Plan assessment framework, were conducted across former departments and culture and arts statutory authorities before the establishment of DLGSC on 1 July 2017. Following that assessment 94% of the agreed actions from that assessment have now been completed.

The DLGSC Safety Management System, based on the *WorkSafe Plan*, and a revised Injury Management System replaced the Work Health & Safety Framework 2017 in June 2018. The system features revised induction processes and an online HUB on DLGSC intranet and learning management system.

The annual performance for 2020-2021 for Occupational Safety, Health and Injury Management is outlined in the following table. In 2020-21, all lost time claims recorded, especially those exceeding one day of total lost time, totalled 34 days. This is just over a 90% reduction on the previous year, with the rationale being, injuries for 20/21 were far less severe with little to no impact on overall time lost.

The table below outlines the Occupational Safety, Health and Injury Management Annual Measures.

Measure	Results base year	Results prior year	Results current	Targets	Target comment
	2018-19	2019-20	2020-21		
Number of fatalities	0	0	0	0	Met
Lost time injury count	9	7	7	0 or 10% reduction	Met
Lost time injury and disease incidence rate	2.17 ¹	1.68 ²	1.61 ³	0 or 10% reduction	Met
Lost time injury and severity rate	0.33	0.28	0.28	0 or 10% reduction	Met
Percentage of injured workers returned to work (i) within 13 weeks	80%	100%	100%	80%	Met
Percentage of injured workers returned to work (ii) within 26 weeks	80%	100%	100%	>=80%	Met
Percentage of managers trained in occupational safety, health and injury management responsibilities, including refresher training within 3 years	Nil	Nil	7.69% ⁴	>=80%	Not Met

¹Based on an FTE (DLGSC only) of 415.17 (from 30 June 2019 MOIR data).

²Based on an FTE (DLGSC only) of 416.35 (from 30 June 2020 MOIR data)

³Based on an FTE (DLGSC only) of 433.45 (from 30 June 2021 MOIR data).

⁴New Training module implemented in May 2021. Reporting will significantly increase as this training has now been made mandatory.

WA Multicultural Policy Framework

The DLGSC prioritises continuous improvement across all its business areas to ensure the inclusivity of all staff. On 17 March 2020, the WA Government launched the inaugural Western Australian Multicultural Policy Framework (WAMPF) for the WA public sector. The WAMPF was developed based on the principles outlined in the WA Charter of Multiculturalism (2004) and in response to the State's growing diversity, where over 32% of people are born overseas. Public sector agencies are required to create a Multicultural Plan and develop actions that meet the policy priorities of the WAMPF.

The WAMPF is outcome-focused, providing a structure for agencies to direct their efforts in achieving the government's vision for multiculturalism in WA – through effective leadership, planning, service provision and engagement with communities.

A DLGSC working group, with a member from each business area, was created to develop the Multicultural Plan (the Plan). The Plan outlines strategies to ensure that operations, services, and programs are inclusive and accessible to everyone. Through the realisation of the Plan, DLGSC will improve representation and participation of people from CaLD backgrounds across all aspects of its operations.

The responsibility for implementing the Plan rests with the lead business areas nominated against each action. The successful application of this plan requires that all employees develop an awareness and understanding of the targets identified within the Plan and, wherever practicable, proactively contribute to the initiatives developed to achieve them. The achievement of equity requires the intention and action of every person at every level in DLGSC.

Some of the key achievements for this year include creating a Harmony Week Committee and organising several Harmony Week events to raise awareness and promote cultural diversity in WA and the Multicultural Awards which recognises the achievements of people from CaLD background. The working group has also started a CaLD data collection process through the development of a CaLD definition working group.

Advertising

Advertising costs for 2020-21 are as follows:

Facebook: \$5,607.04

Promoted Facebook posts reached 204,366 people who received over one million impressions in the 2020-21 period. Examples of Facebook promoted posts below.

Department of Local Government, Sport and Cultural Industries
22 March

KidSport vouchers have been doubled for 2021 to help families reconnect through sport.

With a new additional KidSport voucher available from 1 July 2021, eligible children can now access sport and swimming lessons year-round.

Apply online for your child's first KidSport voucher today and enjoy the benefits of community sport... [See more](#)

Double the fun.
Additional voucher available from **1 July 2021**



Apply online
www.dlgsc.wa.gov.au/kidsport

KS KIDSPORT

Department of Local Government, Sport and Cultural Industries
Government organisation

Learn More

192 likes 209 comments 215 shares

Like Comment Share

Department of Local Government, Sport and Cultural Industries
10 June

WA Museum Boola Bardip wins three major national industry awards

Western Australia's stunning new public museum, the [WA Museum Boola Bardip](#), has been awarded three prestigious MAGNAs (Museums and Galleries National Awards) at the sector's annual awards event in Canberra last night.

<https://www.dlgsc.wa.gov.au/.../museum-boola-bardip-wins...>

#... [See more](#)



15 likes 20 shares

Like Comment Share

Write a comment...

[View Post on Facebook](#)

Department of Local Government, Sport and Cultural Industries
23 March

Eligible WA families can now use KidSport vouchers to access swimming lessons.

Apply online for a KidSport voucher and enrol in a KidSport approved Swim School today.

www.dlgsc.wa.gov.au/kidsport... [See more](#)

KidSport now available for swimming lessons.
Find out if your child is eligible



www.dlgsc.wa.gov.au/kidsport

KS KIDSPORT

Department of Local Government, Sport and Cultural Industries
Government organisation

Learn More

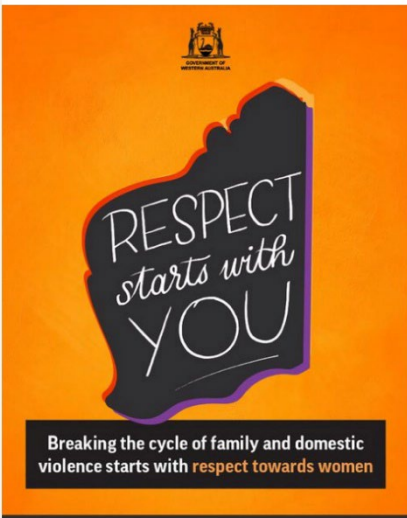
335 likes 246 comments 142 shares

Like Comment Share

Department of Local Government, Sport and Cultural Industries
25 November 2020

Today is International Day for the Elimination of Violence Against Women and marks the beginning of the 16 Days in WA - Stop Violence Against Women campaign. This year's theme is Respect starts with you. It promotes equality and respectful relationships, violence-free spaces and safer communities. These are key to stopping violence against women.

[#16DaysInWA](#) [#StopTheViolence](#) [#RespectStartsWithMe](#)



Breaking the cycle of family and domestic violence starts with **respect towards women**

communities.wa.gov.au/16daysinwa

16 Days in WA



Mia Brine, West Australian Symphony Orchestra, Voyces and Rachael Dease in 'Hymns for End of Times', by Rachael Dease at Perth Festival, His Majesty's Theatre, Perth, February 2021.



Appendices

Funding programs

Funded sport and recreation programs	Funding value 2020-21
Active Regional Communities Grants Program and North West Travel Scheme	\$301,670
Australian Rugby League Commission WA – Premiership Match Fixtures	\$50,000
Australian Sports Medicine Foundation - Safer Sport and Drugs in Sport Programs	\$84,720
Asian Engagement Through Sport Funding	\$19,000
Country Sport Enrichment Scheme	\$150,000
Election Commitments – Sport and Recreation (161 projects)	\$2,339,550
Event Cancellation Relief (COVID-19 Relief Funding)	\$625,313
Events Funding	\$54,000
Every Club Program	\$446,071
Hockey WA – Commercial Manager Funding	\$110,000
Hockey Australia – travel and marketing support	\$50,000
Industry Investment Program	\$7,330,000
Innovation Funding Program	\$250,000
Nature Play WA – operational funding	\$400,000
Olympic Athlete Travel Assistance	\$150,000
One Management/One Sport Governance Model	\$20,000
Regional Athlete Support Program	\$700,000
Regional Organisation Grants	\$130,000
Regional Servicing Grants	\$597,000

Funded sport and recreation programs	Funding value 2020-21
Royal Life Saving Society – Safe Participation in Aquatic Activity Plan	\$100,000
Sector Support for Resilient Organisations (COVID-19 Relief Funding)	\$6,254,427
Sport Development Funding	\$1,462,700
SportWest – operational funding and Social Return on Investment of Sport project funding	\$384,485
Stephen Michael Foundation – operational funding	\$200,000
Strategic Priorities	\$31,000
Targeted Participation Program	\$99,524
Trails WA – operational funding and website development	\$177,750
Western Australian Football Commission – Funding Agreement	\$11,407,000
Western Australian Institute of Sport (WAIS)	\$11,889,302
WA Hiking Strategy	\$153,205
WestCycle – Mountain Biking Strategy	\$45,000
Women's National League Teams	\$300,000
Total	\$46,311,717

Funded OMI programs	Funding value 2020-21
Community Grants Program	\$488,883
Community Languages Program – Community Language School Grants	\$697,792
Community Languages Program – Sector Support for Community Language Schools	\$115,000
Community Languages Program – In-School Insertion Program	\$300,000
Community Support Fund	\$283,000
Ethnic Communities Council of WA – Membership Support Services	\$120,000
Total	\$2,004,675

Funded culture and the arts programs	Funding value 2020-21
National Performing Arts Partnership Framework companies	\$4,689,578
Arts Organisations Investment Program organisations	\$11,719,238
Arts 15K-plus project grants	\$2,313,533
Arts U-15K plus project grants	\$2,730,668
Contemporary Music Fund (CMF)	\$1,022,913
Local Arts Small Grants program	\$456,397
COVID recovery funding	\$6,746,610
Theatre development initiatives funding	\$373,832
Arts initiatives funding	\$2,810,969
Regional Exhibition Touring Boost (RfR)	\$1,750,214

Funded culture and the arts programs	Funding value 2020-21
Regional Arts and Culture Investment Program (RfR)	\$6,546,336
Screen Industry Organisations Investment – Screenwest	\$3,117,289
WA Film Fund (RfR)	\$4,000,000
Total	\$48,277,577

